

BUSINESS PROCESS ANALYSIS: EXPORT OF CASSAVA AND MAIZE IN CAMBODIA

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The Network for Knowledge Transfer on Sustainable Agricultural Technologies and Improved Market Linkages in South and Southeast Asia (SATNET Asia) aims to support innovation by strengthening South–South dialogue and intraregional learning on sustainable agriculture technologies and trade facilitation. Funded by the European Union, SATNET facilitates knowledge transfer through the development of a portfolio of best practices on sustainable agriculture, trade facilitation and innovative knowledge sharing. Based on this documented knowledge, it delivers a range of capacity-building programmes to network participants.

SATNET Asia is implemented by the Centre for Alleviation of Poverty through Sustainable Agriculture (CAPSA) in collaboration with the AVRDC – The World vegetable Centre, the Asia Pacific Centre for the Transfer of Technology (APCTT), the Food Security Centre of the University of Hohenheim and the Trade and Investment Division of UNESCAP.

This study has been conducted as part of the initial diagnostic studies for trade facilitation in the target project countries in South and Southeast Asia. The objective of this study was to mainly identify constraints and recommend a few relevant measures with regard to export or import processes of selected agricultural or food products.

Business Process Analysis: Export of Cassava and Maize in Cambodia

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1. Introduction

Trading goods across borders requires significant number of transactions to meet the rules and regulations of exporting and importing countries. Failure to comply with any of these requirements and/or submission of wrong or incomplete set of documents often results in unnecessary delays in time, and tax-on additional costs.

High trade facilitation and internal transportation costs are acting like headwind, which have significant impact on trader's ability to earn profits on a thin margin. Not all costs, however, are attributable to the public sector purview, e.g., certification and/or licensing, Customs clearance, cargo inspections, etc. Business-to-business transactions can also be the domains of enormous non value-added costs, e.g., inefficient use of transportation mode, truck fuel inefficiency, lack of commodity warehouse at strategic export hub, etc.

The business process analysis (BPA 2010-2011) on rice export was instrumental in highlighting Cambodia's competitiveness; identifying key issues in trade facilitation practices (as is), and formulating suggestions to improve trade facilitation procedures and processes at the national level. Modeling after the successful launch of the rice export policy, this paper calls for expanding trade facilitation for other agricultural products, i.e., cassava and maize.

After the launching of the new policy of paddy production and rice export, there are real visible improvements in various government agencies along the institutional value chain to support the implementation of the rice export policy.¹ For instance, the reduction of government-related transaction costs in Customs, Camcontrol, and Ministry of Commerce, are worth mentioning.

The benefits that can result from various reforms of trade facilitation related measures, - be it streamlining and/or consolidating the number of ministries and agencies' documents requirement per transaction, reducing number of days required to complete the export process, publishing the formal fess, and reducing informal payments, is relatively dependent on the scale of political visibility of the sector.

The expectations from the present study are that the outcomes of this BPA on cassava and maize would compel Cambodia's policy makers and regulators and the private sector actors, working hand-in-hand, to improve the country's trade facilitation system that is supportive of the Government policy to diversify the country's export baskets. Further, it is anticipated that these outcomes would also help to improve trade efficiency by identifying human capacity gaps and highlighting excessive administrative procedures in trade related agencies and private sector service providers, and finding ways and means to build a sustainable foundation for Cambodia's transition to the ASEAN Single Window.

¹ One Window Service.

2. Macroeconomic and Agriculture Sector

In the face of global economic slowdown Cambodia's economy has been performing well, with annual gross domestic product (GDP) growth averaged at 6% over the last 5-years (Table 1). For 2012, the Government has revised real GDP growth upward to 7.3% from previously estimated 7.1%. Riding on robust performance in tourism² and agriculture sectors, GDP for 2013 and 2014 is currently projected to reach around 7%, respectively. Driven by diversification into agricultural product for exports – rice, cassava, and rubber – Foreign direct investment (FDI) peaked at US\$1.5 billion in 2012. Growth in investment in agriculture and agricultural processing sector rose increased from only 10% of the total investments in 2009 to 25% by end-2012(CDC/CIB).

Table 1: Selected Keys Economic Indicators, 2007-2011

		2007	2008	2009	2010	2011
GDP	Current million US\$	8,639.16	10,351.83	10,401.94	11,242.27	12,8129.54
	Annual % growth	10.21	6.69	0.87	5.96	7.07
	Per capita (current US\$)	631.99	748.90	744.17	795.17	896.85
	Per capita annual % growth	8.97	5.51	-1.02	4.76	5.82
Agriculture	Land (% of land area)	30.90	31.46	31.46	32.03	32.03
	Value added (% GDP)	31.88	34.85	35.65	36.01	36.68
	Value added annual % growth	5.02	5.71	5.41	3.95	3.08
Employment (% of total employment)	Agriculture	-	72.20	57.60	54.20	55.80
	Industry	-	8.60	15.90	16.20	16.90
	Services	-	19.20	26.50	29.60	27.30

Source: World Bank, World Databank, 2013.

Agriculture remains Cambodia's important economic sector in terms of its contribution to both income and employment for most of the country's rural population, which accounted for 56% of the total employment in 2011, down from 72% in 2008. Agricultural value added growth averaged at 4.6% per annum, in real terms, from 2007-11, but its contribution to GDP has hovered around 35% for the same period, although it remains the primary source of employment for at least 70% of the population.

Based on official figures exports of agricultural products are of little significance, accounting for approximately 10% of total exports. This is due partly to supply side issues, i.e., products and volume inconsistency, difficulties in meeting Sanitary and Phytosanitary (SPS) requirements, and poor trade-related institutional support, from both public and private sectors.³

² In 2012 tourist arrivals reached 3.58 million visitors, 24% growth year-on-year compared to 15% growth in 2011 (source: Ministry of Tourism Statistics 2013).

³ Where trade flow occurred, most exports of Cambodian agricultural products are unofficial and are exported in a non- and/or semi-processed state to neighboring countries, reflecting the very low value added of the sector.

3. Trade Measures

Note: This section is an excerpt from the Trade Policy Review Report by the Secretariat, WT/TPR/S/253, 27 September 2011, World Trade Organization.

3.1 Reform of Customs procedures

Cambodia has been reforming its customs regime to streamline and improve the effectiveness of customs operations and to facilitate trade. The 2007 Customs Law (see Annex 1) prepared the way for the adoption of several regulations, *inter alia*, to fulfill commitments to ASEAN to move to the Common Effective Preferential Tariff (CEPT) scheme, to adhere to the 1999 Revised Kyoto Convention, and to implement the WTO Agreement on Customs Valuation. As of January 2011, according to the authorities, all imports comply with WTO valuation methods. Cambodia notified the WTO in 2010 that it no longer had any laws or regulations on Pre-shipment Inspection (PSI).

The Government has streamlined import and export procedures. As a result, number of days required to process document for imports and exports, as well as export costs per container, have declined. The authorities maintain that with the introduction of the Automated System for Customs Data (ASYCUDA), over 90% of import declarations are cleared within 24 hours (from filing of the goods declaration to release of goods).

3.2 Measures directly affecting exports

The Government is developing a National Single Window⁴, based on the ASYCUDA platform (Figure 1), to provide a single entry point for trade-related transactions and single administrative document (SAD) for customs declaration. It was targeting 2012 for the window to be in place, in conjunction with the ASEAN Single Window, which requires Cambodia to complete implementation by then. The electronic single window should allow traders to submit required import/export documentation through one electronic gateway, and only once, instead of multiple times to different government agencies. It would allow traders to pay duties, taxes, or fees via an electronic link to the banks. Therefore, it would help increase transparency and predictability and reduce opportunity for inappropriate exercise of official discretions to collect informal fees. Most importantly, the single window would help address the issue of weak collaboration among Customs, Camcontrol, and other trade-related agencies.

3.2.1 Customs

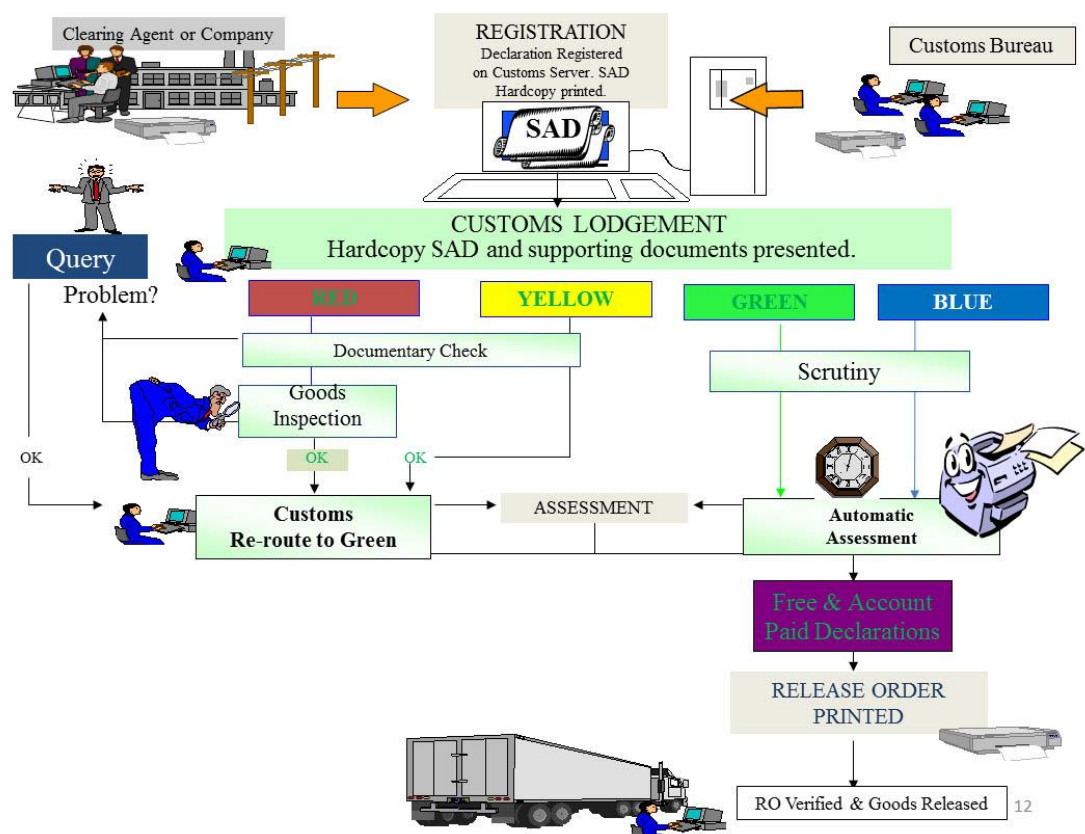
Export (and import) procedures are laid out in Sub-Decree 131 (2006). According to the authorities, all goods to be exported must be reported at a customs office or other location as determined by the DGCE. The Ministry of Economy and Finance (MEF) may, by Prakas, determine the time, manner, documentation requirements, circumstances, and exceptions with respect to the reporting, movement, storage, and transportation of goods to be exported. Customs and Camcontrol must examine all

⁴ MEF's Prakas 391, May 22, 2008, set up the Committee on National Single Window to govern the development of the National Single Window.

exports where goods are released when documents are approved, the export tax (if any) is paid, and the examination completed.

Customs charges a fee of Riels 15,000 for each export declaration and the Camcontrol fee is 0.1% of the f.o.b. value for exports and 0.1% of the c.i.f. value for imports.

Figure 1: Process Diagram of ASYCUDA



Source: GDGCE

3.2.2 Taxes

A number of exported goods are subject to taxes: natural rubber; uncut (unprocessed) precious stones; processed wood; and fish and crustaceans, mollusks and other aquatic products (Table 2). Cambodia levies export taxes on certain unprocessed raw materials and products to encourage local processing, encourage exports of finished products, and protect human health. Cambodia's export duties are applied on an MFN basis and, hence, its ASEAN partners are not exempt from these taxes.

Table 2: Export Taxes

Products	Description	Exemptions	Rates
Timber	<i>Ad valorem</i> tax levied on the value of processed woods limited to those cut on government-agreed concessions; Export ban on all round logs in place since 1997	None	5% or 10%
Rubber	<i>Ad valorem</i> tax	None	2%, 5% or 10%
Other	<i>Ad valorem</i> tax levied on livestock and fishery products and on sand, gravel, and granite	None	10%

Source: GDCE authorities 2010.

3.2.3 Restrictions

- **Prohibitions**

Several items are prohibited from export or strictly restricted, including antiques, certain narcotic and toxic materials, logs, precious metals and stones, and weapons.⁵ Prohibited exports from natural forests comprise: round logs; crude or rough sawn timber; squared logs with a thickness or width of more than 25 cm; oil extracted from yellow vine; yellow vine powder; firewood and charcoal. The export of wood and wood products derived from man-made forests is not subject to restrictions, although a license is needed. Prohibitions apply to any fish species mentioned on the CITES list of endangered species as provided for in Sub-Decree No. 123 (2009).

- **Licensing**

Exporters must provide additional documentation for items that the Government has determined to be sensitive or that are monitored for trade purposes (see Annex 2). Certain wood products from natural forests and other agricultural products require an export license; the objective is to control the volume of such exports. To obtain an export license the applicant submits an application to Ministry of Agriculture, Forestry, and Fisheries (MAFF), along with the usual supporting documentation, and documentary evidence that the products are from legal sources.

3.2.4 Subsidies

Cambodia has no export subsidies for agricultural products.

3.2.5 Promotion

The main entity to promote Cambodian exports is the Trade Promotion Department (TPD) of the MoC, which undertakes a range of activities to support actual and potential Cambodian exporters. Its main activities: organizes; and participates in domestic and overseas trade fairs; and provides assistance to local companies wishing to organize and/or participate in such fairs. It also works with Cambodia's overseas trade missions to identify possible overseas markets and develop strategies for penetrating those markets.

TPD website contains a list of products whose producers are seeking foreign markets, and it established and manages the Electronic Market Communication System, which provides information on prices, trades, buyers, and sellers.

3.2.6 Technical barriers to trade

The ability to comply with standards in overseas markets is a major factor determining access to those markets and more broadly the capacity to export. This is true both for mandatory regulations, set by governments to meet their objectives on health, safety, and the environment, and for market-driven voluntary standards, set within the private sector, to reflect the demands and tastes of consumers or the requirements of supply chains.

In acceding to the WTO, Cambodia committed itself to bring its trade regime into compliance with the WTO Agreements, including in the area of TBTs and for this

⁵Sub-Decree No. 209 ANK.BK, December 31, 2007 (List of Prohibited and Restricted goods in Importation and Exportation).

purpose drew up an action plan for implementing the TBT Agreement.⁶ The plan highlighted the need to upgrade in particular the standards, technical regulations, metrology and conformity assessment capacity, as well as the establishment of a TBT enquiry point.

- **Regulatory framework**

The 2007 Law on Standards of Cambodia is the legal basis for all measures related to standards and technical regulations.⁷ Prior to the 2007 Law on Standards, standards activity was regulated by the 2002 Sub-Decree No. 12 on the management of standardization and technical regulations, and conducted through the Department of Industrial Standards in the Ministry of Industry, Mining and Energy (MIME). The 2007 Law, like the WTO-TBT Agreement, covers all industrial and agricultural products, but excludes from its coverage provisions on SPS measures.

- **Institute of Standards of Cambodia**

The 2007 law established the Institute of Standards of Cambodia (ISC) within MIME to supersede the Department of Industrial Standards of Cambodia. Sub-Decree No. 62 (2008) on the organization and functioning of the ISC describes the main activities of the ISC, which are to: (i) research into and set national standards; (ii) certify products or companies on standards compliance for both products and systems; (iii) disseminate standards and create awareness; (iv) work with international bodies to achieve international recognition of national standards and gain accreditation for national conformity assessments; and (v) license, regulate or revoke product and systems certifications. ISC consists of four departments: Information; Standards Development, Training and Consultancy; Certification; and Regulatory and Accreditation. In line with WTO requirements, the ISC acts as the national enquiry point (NEP) for Cambodia, and as the notification authority.

- **Testing/inspections and conformity**

The Law on the Management of Quality and Safety of Products and Services provides the legal mandate for Camcontrol⁸ to conduct official inspection of goods in international trade and on the domestic (retail) market. Under Sub-Decree No. 59 (2008), the Department has the following duties and responsibilities: (i) inspection of imports and exports, jointly with Customs; (ii) consumer protection through product safety and suppression of fraud; (iii) export certification to meet importing country requirements; (iv) checking of compliance with international standards; (v) review of health and safety of products from production through to commercialization, and submission to competent authorities; (vi) the control of products and services on the markets; (vii) management of MoC laboratory product testing facilities; (viii) provision of a commercial inspection service; (ix) collection of inspection fees

⁶ Document WT/ACC/KHM/14/Rev.1 of March 3, 2003.

⁷ WTO document G/TBT/2/Add.103, July 12, 2010. For the text of the law, see ISC online information. Viewed at: <http://www.isc.gov.kh>.

⁸ Camcontrol (Cambodia Import Export Inspection and Fraud Repression Department in the Ministry of Commerce)

relating to import/export quality testing; and (x) secretariat of National Codex Committee and SPS National Enquiry Point.⁹

Camcontrol undertakes inspections of food and some agricultural inputs. On the domestic market it undertakes surveillance of food and other regulated products. It levies fees for its inspection service; for example, the fee for cargoes inspected is 0.1% of the c.i.f. value on imports and 0.1% of the f.o.b. value on exports, with a minimum of US\$6 to cover costs.

There are 5 to 20 inspectors in each province and Phnom Penh. Camcontrol also undertakes non-regulatory inspections for exporters, primarily in relation to export shipments of rice and other agricultural products. Camcontrol's priority SPS and food safety is surveillance of the domestic market, targeting smuggled and legitimate food products on the basis of risk assessment findings. Legitimate imported food products are principally inspected for the type and condition of packaging and the expiry date and safety risk. Camcontrol has a central laboratory that has limited testing capacity in microbiology and chemistry for water and foods.

In reality, however, exporting firms depend on negotiations with importing countries buyers. Conformity assessment to buyers' requirements for most Cambodian exports (garments, rubber, footwear, rice, soybeans, cashew nuts, cassava, maize, etc.) is through "second party" certification, originated by the buyer. Through this procedure, the buyer provides the specifications or standards to the supplier, who manufactures or produces according to the buyers' own quality control procedures. A representative of the buyer may visit the exporter's facilities to verify the adequacy of quality control procedures and to undertake inspections at key stages, including final inspection of the production lots to be exported.

- **Sanitary and Phytosanitary measures**

The MAFF is responsible for animal, plant, and fish health. The Department of Animal Health and Production (DAHP) is responsible for the inspection of animals and animal products and for issuing the Animal Health Certificate, as required under the OIE animal health code and standards. DAHP issue import permits for animals and animal products based on risk assessment.¹⁰

The General Directorate of Agriculture (GDA) is responsible for import/export inspections of plants, plant products, and other regulated articles, and for issuing permits and phytosanitary certificates in compliance with the International Plant Protection Convention, of which the GDA is a national Plant Protection Organization. Sub-Decree No. 15 (2003) on Phytosanitary Inspection relates to preventing entry of plant pest and diseases through Department of Plant Health inspection and quarantine

⁹ MoC Declaration No. 141 (Prakas of 2003) on *Formation of SPS Enquiry Office (Point) under Camcontrol*, nominated Camcontrol as SPS enquiry point and to work closely with the National Codex unit and to create SPS awareness within country.

¹⁰ Key regulations include: Sub-Decree No. 16 on Sanitation Inspection of Animal and Animal Products (2003), on management of the movement of animals, and sanitary inspection of animals, and animal products; and Sub-Decree No. 108 on Slaughterhouse Management, Sanitary Inspection of Animals, Meat and Animal Products (2007), which includes (i) the definition of slaughterhouses according to animal or poultry to be slaughtered, and size of the unit (ii) location and licensing arrangements, and (iii) sanitary inspection procedures.

facilities, and the issuance of phytosanitary certificates, transit arrangements plant health inspectors' powers and enforcement penalties.

According to a recent analysis by the FAO and the Standards and Trade Development Facility (STDF)¹¹, Cambodia's SPS management system suffers from a number of serious weaknesses. These include problems in the definition of responsibilities between the various agencies, overall fragmentation of responsibilities between, and even within, ministries as well as limited capacity to discharge those responsibilities; lack of systematic inspection or monitoring in all key areas of production and processing, with an impact on product quality and safety (most inspection activities seem to have had an objective of raising revenue rather than controlling quality and/or safety; an absence of systematic laboratory testing to support inspection, due to limited human and financial resources; and a certification system that is not backed by testing, and therefore not necessarily accepted in export markets.

A major challenge for effective SPS management systems is for relevant SPS agencies to agree to minimize duplication, reduce unnecessary inspections, and improve reporting mechanisms for food safety. Agencies' duplication of functions and inspections, through the proliferation of subordinate legislation, may have undermined effective SPS policy, reporting, and coordinated enforcement systems in Cambodia. This has also imposed a substantial cost on private sector food production and exports.¹²

- **Special Economic Zones**

The Government is trying to increase exports via geographically defined special economic zones (SEZs), with the goal of attracting foreign direct investment. The Government is preparing a Law on Special Economic Zones and notes that the draft law contains no export-performance measures or local-content requirements. So far, Cambodia has approved 22 SEZs; all of which have been established and 8 are operational, producing and/or assembling garments, shoes, food processing, bicycles, motorcycles, cars, trucks, and SUVs, consumer and industrial electronic parts, and consumer electronics goods (Table 3).¹³

Table 3: Cambodia's SEZs

SEZ	Status	Industries
1. Neang Kok Koh Kong SEZ	Operational	- Vehicle assembly + spare parts - Wire harness
2. Suoy Chheng SEZ	In development	
3. S.N.C SEZ	In development	
4. Stung Hav SEZ	In development	

¹¹Food and Agriculture Organization (2010a), p. 14. See also WTO document WT/COMTD/LDC/W/47, dated 4 March 2010.

¹² The authorities contend that since the establishment of inter-ministerial Prakas 868 (2010) on the Implementation of an Institutional Arrangement of Food Safety, based on a farm-to-table approach, the definition of responsibilities has been clarified between Customs, Camcontrol, MAFF, MIME, and the Ministries of Tourism and Health.

¹³ Council for the Development of Cambodia/Cambodian Special Economic Zone Board, 2012.

5. N.L.C SEZ	In development	
6. Manhattan SEZ	Operational	<ul style="list-style-type: none"> - Bicycle - Nut/bolt - Garment + footwear - Hi-tech equipment recycling - Hospital supplies - Neoprene wet suits - Packing materials + Plastic products - Mattress products
7. Poipet SEZ	Operational	<ul style="list-style-type: none"> - Jewelry manufacturing
8. Doung Chhiv SEZ	In development	
9. Phnom Penh SEZ	Operational	<ul style="list-style-type: none"> - Bottle water - Plastic products - Construction materials - Garment + footwear - Motorcycle assembly + spare parts - Steel products - Sugar packaging - Cartons + paper products - Power plant - Food processing - Animal feed - Cigarette + cigar - Publishing - Heat insulation products - Ice plant - Electrical equipment + micro motor - Leather products - Toys - Wire harness - Stereo equipment
10. Kampot SEZ	In development	

11. Sihanoukville SEZ 1	Operational	- Power plant
12. Sihanoukville SEZ 2	Operational	- Garment + footwear - Vehicle assembly - Plastic products + steel products - Houseware products - Packaging materials + Clothes hanger - Bicycle - Leather products - Electronic parts - Floor + plywood - TV frame
13. Sihanoukville Port SEZ	In development	
14. Tai Seng Bavet SEZ	Operational	- Bicycle - Garment + footwear - Gloves - Men's suits - Baby clothes
15. D & M Bavet SEZ	In development	
16. Oknha Mong SEZ	In development	
17. Goldfame Pak Shun SEZ	Operational	- Carton + plastic products - Garment
18. Thary Kg. Cham SEZ	In development	
19. Kiri Sakor Koh Kong SEZ	In development	
20. Kampong Som	In development	
21. P.I.C SEZ	In development	
22. MDS Thmorda SEZ	In development	

Source: Cambodia Special Economic Zone Board, 2012.

4. Transportation's Overview

Main trade arteries such as national and major roads linking with Thailand, Laos, and Vietnam are still 2-lane highways.¹⁴ By 2016, the country's first suspension bridge over the Mekong River, in Neak Leung,¹⁵ connecting National Road 1 (NR 1) (west to east) a major trade route with Vietnam is expected to open to traffic. This is expected to reduce the time required to travel to and from Vietnam. The country's only railway¹⁶ traverse north-south from Poipet town (international border crossing with Thailand), run through the Capital and ending at the Sihanoukville Autonomous Port (SAP) is being rehabilitated and projected to enter full services (cargo and passenger) by 2015. Meanwhile, limited cargo services for steel products and cements are available between Phnom Penh and Kampot Province.

The Cambodian inland water network mainly consists of the Mekong River and its sub-streams, Tonle Sap River and Bassac River, of which total length is approximately 1,750 km in the rainy season and may decrease to 580 km in dry season when navigation is limited. The bends of the river prevents the passage for vessels more than 110 m long. The Mekong's mainstream accounts for 30% of the total length, the Tonle Sap River 15%, the Bassac River 5%, and other tributaries 50%. Year-round navigation is possible through 580 km.¹⁷

Phnom Penh Autonomous Port (PPAP)¹⁸, a river port, situated on the bank of Tonle Sap is a feeder port which sends and receives cargo (bulk/lose and containerize) to and from international seaport (Cai Mep) in Vietnam. Access distance to the port is approximately 332 km from the Cuu Tieu entrance mouth, part of South China Sea in Vietnam, and about 100 km from K'am Samnar, Cambodia-Vietnam border gate and the access channels to the port via the Bassac/Hau Giang River and the Mekong/Tien Giang River. The port's zone covers the area from Phnom Penh to Neak Leung (part of lower Mekong River) and Phnom Penh to Tonle Bet (part of upper Mekong River).¹⁹

Following the commencement of operation of Cai Mep deep water port in southern Vietnam in June 2009, some of the exporters in Phnom Penh send their cargoes down the Mekong River to Cai Mep Port, then to the global markets, particularly to Singapore and the USA. This is known to be relatively cheaper and faster. To meet the increasing demand, PPAP, started in early 2013, operating a new container dock on 10 hectares of land, which is located about 30 km east of Phnom Penh, along Mekong River, parallel to NR 1 in Kien Svay District of Kandal Province. The new

¹⁴ Cambodia still does not have multiple lanes highway (2 or more lanes flowing in the opposite direction), NR 6A/6 is under reconstruction to become a multiple lanes highway.

¹⁵ Today all traffics cross the river by ferry run by the Government.

¹⁶ The track is narrow gauge and dated back to French protectorate era and the 60s. The Government is conducting a feasibility study for new tracks running parallel with national roads to Kg. Cham, Kg. Thom, S. Reap, B. Meanchey, Kratie, Stung Treng Provinces and connects to Laos and Vietnam. (Source: MPWT)

¹⁷ Source: Council for the Development of Cambodia and Cambodia Investment Board (CDC/CIB) website.

¹⁸ Under the Ministry of Public Works and Transport (MPWT).

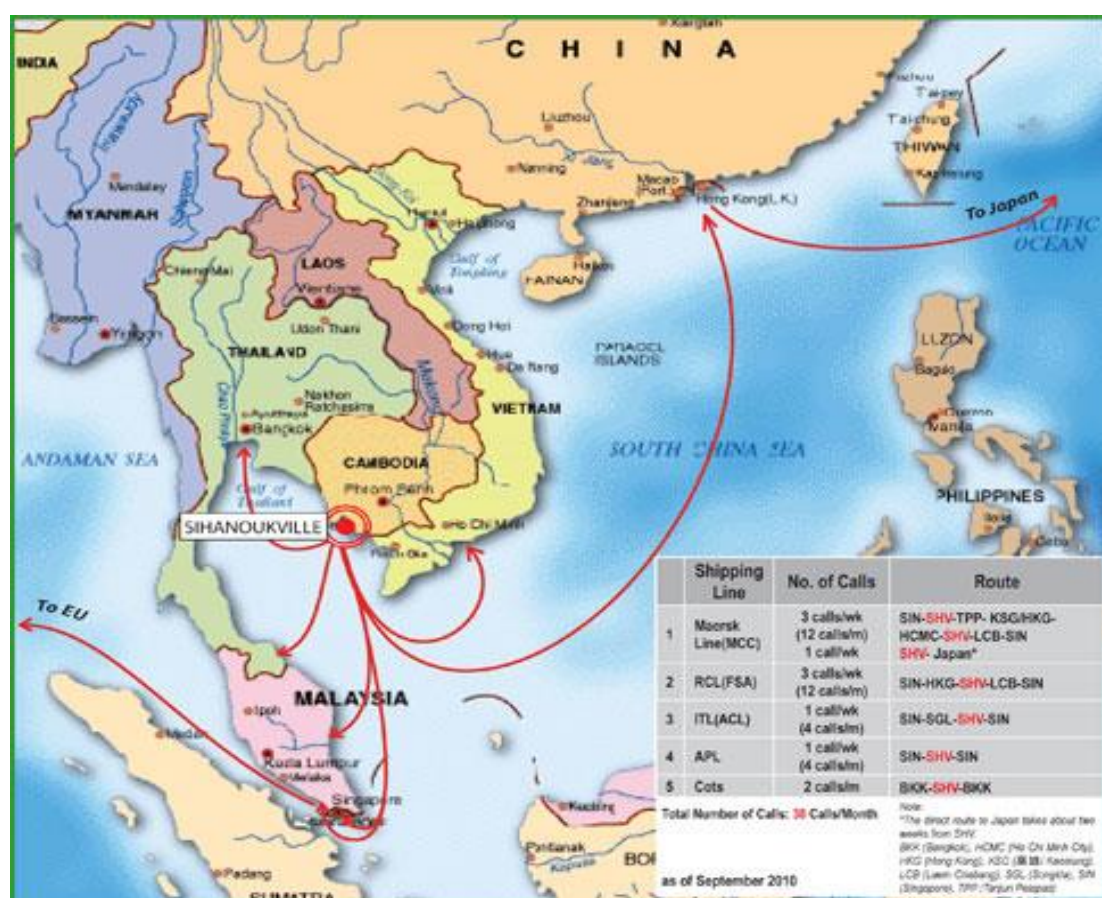
¹⁹ Phnom Penh Autonomous Port.

wharf allows two 5,000-ton ships to berth simultaneously and has an annual handling capacity of 120,000 TEUs.

SAP, which connects Cambodia to other major ports is positioned on Asia/Pacific trade routes (Figure 2);²⁰ located at the bay of Kg. Som in the Gulf of Thailand, this is the only international and commercial deep seaport²¹ in Cambodia with total operational land area of approximately 124.76 hectares.

Approximately 230 km from the capital, SAP can be reached via NR 4, NR 3, railway (southern line), and Kang Keng airport. SAP's water area extends from Sihanoukville buoy in the South to Koh Kras in the North, and to a tanker buoy (2 miles NW of Dek Kuol Isle) in the West.

Figure 2: SAP International Connection Map



Source: Sihanoukville Autonomous Port.

In Cambodia, road transport is a major mode and/or sometime the only means of transportation for agriculture commodities from the silo and warehouse to the port of exit (land route, inland waterway, or seaport). It is also prohibitively expensive when compared to neighbouring countries like Vietnam and Thailand (Table 4).

²⁰ Directly connected with 2 major international seaports, Hong Kong and Singapore.

²¹ Beside SAP, there are other smaller seaports such as Sre Ambel Port, Kampot Port and Mong Rithhy Port. Mong Rithhy Port, among all, is quite active for imports of small general cargo, mainly from Thailand. Kampot Port is now under the expansion works and the Government also plans to develop new ports in Kirsakor in Koh Kong Province (deep water port), Steung Hav in Preah Sihanouk Province (international port) and Kep Province (for cruise ship). Source: SAP, CDC/CIB.

Table 4: Container Transportation Route & Distance to Sea Ports from PNP

Port	Route	Distance
1. SAP	NR 4	230 km
2. Cai Mep Port (VN)	NR 1 via Bavet (167 km)	335 km
3. Cai Mep Port (VN)	Inland waterway	380 km
4. Ho Chi Minh Port (VN)	NR 1 via Bavet (167 km)	246 km
5. Ho Chi Minh Port (VN)	Inland waterway	430 km
6. Laem Chanbong Port (TH)	NR 5 via Poipet (407 km)	690 km

Source: MPWT, 2012.

For instance, trucking companies charge US\$2 for every 1 km and/or US\$200 for 20ft and US\$260 for 40ft container from Phnom Penh to SAP, while from Phnom Penh to Cai Mep via NR 1, US\$40 per ton for all cargos. Barge rates from PPAP to Cai Mep Port are being charged US\$45-55 for 20ft and US\$80-100 for 40ft container. As a result, more and more exporters are migrating to use barge for shipping bulky and non-time sensitive cargos down the lower Mekong River to Cai Mep. In particular all commodities export from PPAP are using barge.²²

In a study conducted by the ADB,²³ truck operating costs (TOCs) to haul TEU/20-ton cargo for the same distance in Cambodia is estimated to be US\$1 per km, while it is around US\$0.85 in Thailand and Vietnam. Older and less fuel-efficient fleets of the Cambodian operators coupled with the country's lack of highways account for the different. For instance Cambodian fleets consume 1 liter of diesel fuel for every 2.7 km, in contrast the Thai and Vietnamese fleets get up to 3.5 km per liter diesel fuel.

In the absence of multimodal transportation networks, domestic and international traders are deprived of the use of more cost-efficient transport modes, i.e., inland waterways and railways (Figure 3). Inland water transport, including rivers and canals represents important inland transport alternative and is environmentally friendly means of transporting goods, both in terms of energy consumption and gas emissions. It is estimated that its energy consumption per km/ton of transported goods is approximately 17% of that of road transport and 50% of rail transport.²⁴

Sea and inland ports are the main points of entry into Cambodia for cargo. As a result, river and rail transport to and from the ports are grossly underutilized. However, with a view to ensuring their effective use, these routes would require major rehabilitating as well as dredging at about five river ports(Box 1). Of the river ports mentioned, the only route that carries container traffic is between Phnom Penh and Kg. Cham, which is used exclusively for rubber latex trade, provides no services for general cargo and agriculture commodity.

The main facilities for rural port services along the northern reaches (upstream) of the Mekong River between Phnom Penh and Kratie and onward to Stung Treng were

²² Source: freight forwarders in Phnom Penh.

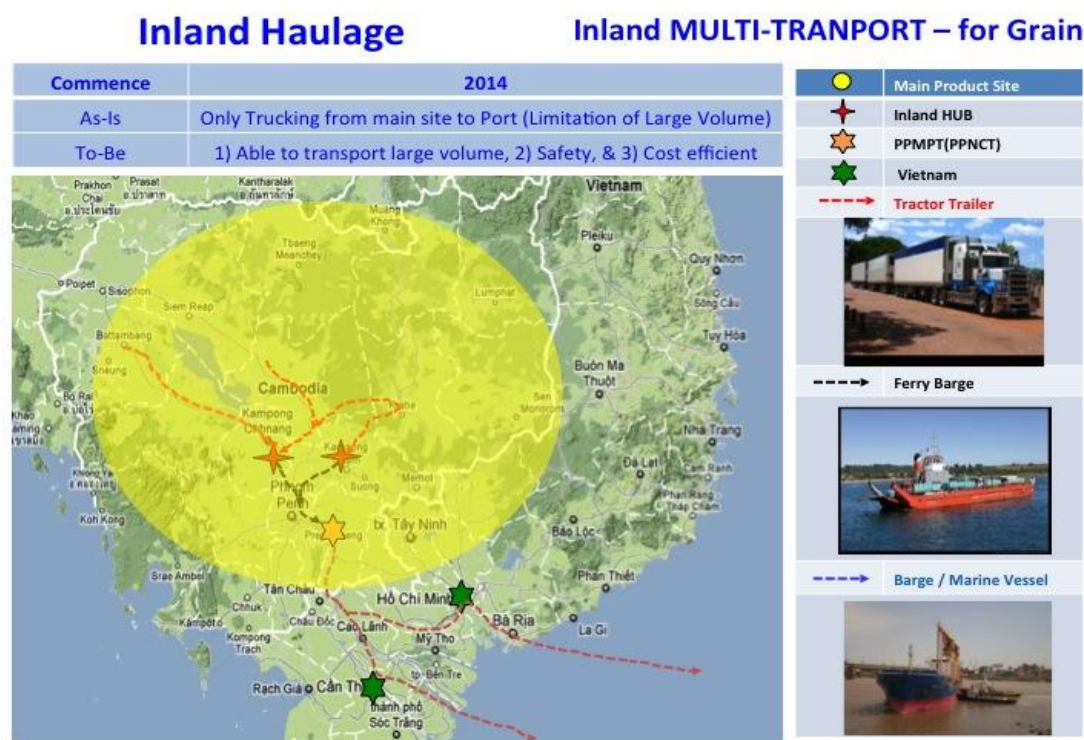
²³ Trade and Trade Facilitation in the Greater Mekong Sub-region (2012), Chapter 3 Facilitating Trade along Southern Economic Corridor, C. Ksoll and P. Brimble.

²⁴ See http://ec.europa.eu/transport/inland/index_en.htm.

largely destroyed by the Khmer Rouge regime and would require significant dredging including building small-scale mooring facilities to increase traffic. The lower reaches of the Mekong River can accommodate vessels from 2,000 dead weight tons up to 5,000 all year round, provided dredging is undertaken regularly and the waterways are maintained and managed properly. In the dry season route into Tonle Sap can only handle smaller vessels, with siltation of the entrance to the Great Lake serving as a bottleneck. The Bassac River is navigable by vessels under 100 tons and services trade with the delta area in Vietnam.

In the dry season, the Mekong River is not navigable on the upper section of the river (upstream from Kg. Cham) due to lower water levels. The Government recognized for sometimes that the inland waterways in Cambodia has high potential for contributing to poverty reduction and for reducing cargo traffic on land, but development has yet proceeded in line with overall expectations. Could this be, because the difference in water level in the rainy season and dry season is more than 10 meters, making it difficult to secure appropriate location(s) to construct mooring facilities?

Figure 3: Multimodal Transport Networks



Source: Freight forwarder.

Box 1: Inland River Ports and Distance from PPAP

- Phsar Krom Port on Tonle Sap River in Kg. Chhang Province (100 km)
- Tonle Bet Port on the mainstream of Mekong River in Kg. Cham Province (106 km)
- Chong Kneas Port on Tonle Sap River in Siem Reap Province (251 km)
- Kratie Port on the mainstream of Mekong River in Kratie Province (221 km)
- Stung Treng Port on the mainstream of Mekong River in Steung Treng Province (301 km)
- Neak Leung Port on the mainstream of the Mekong in Prey Veng Province (60 km)

5. Cassava

5.1 Production

Driven by favorable market prices, demands from Thailand and Vietnam importers, new domestic animal feed factories, adoption of high yield varieties from Thailand, the proliferation of rubber estates²⁵ and foreign direct investment from China and South Korea into commercial plantation; cassava production in Cambodia exploded from 147,763 tons in 2000 to about 8 million tons in 2011, recording an increase of 90% from the previous year (Figure 4).

Today, after paddy rice, cassava is the most important subsidiary crop for Cambodian agriculture sector, cultivated by hundredth of thousands of family farms²⁶ and medium and large commercial farms²⁷ all over the country.

Total area cultivated in all provinces was approximately 391,714 hectares in 2011, 90% increase the previous year (Figure 5). Although cassava is cultivated throughout the country, northwestern provinces such as B. Meanchey, Pailin, Battambang, and Pursat, and Kg. Cham are endowed with nutrient rich soil that produces bulk of the country's total production (Figure 6). Cassava from these areas is sold, mostly unofficially, to Thai traders/processors along the border while outputs in the eastern provinces are traded with the Vietnamese counterparts (Figure 7).

These cross-border traders provide multiple services, including transportation, payment systems, clearing and forwarding, handling and storage facilities, etc. In addition, they have cultivated excellent networking relationship with border trade officials including Customs, Camcontrol and economic police.

5.2 Exports

Based on the official data cassava exports rose exponentially from 2007 to the second half of 2012 (Figure 8). In 2007 Cambodia exported US\$578,000 to Thailand and Vietnam. No official figures were registered for the Vietnamese market after 2007, except for Thailand where in 2011 exports jumped to US\$2.2 million from under US\$500,000 in 2010. For the first semester of 2012 China displaced the two traditional markets (Thai/Vietnamese) whereby the Chinese imported US\$3.3 million or 99% of total cassava Cambodia exported (Table 5).

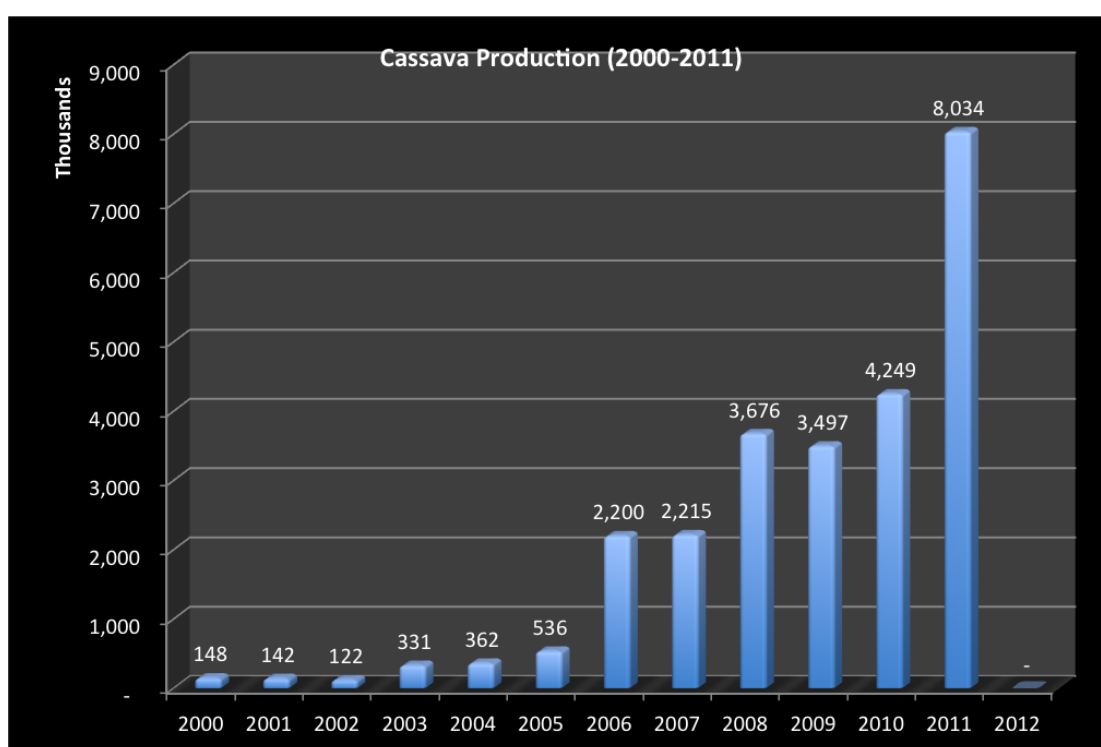
The official trade statistics from the General Department of Customs and Excise (DGCE), however, do not capture the volume and value of the informal cross-border trade with Thai and Vietnamese traders, which over the years had developed and established very closed relationship with Cambodian farmers and traders, especially along the borders. This seriously underestimates Cambodia's actual exports, which could be 10 or 20 times higher, than that of the official figures.

²⁵ Farmers, smallholder and commercial, also plant cassava between row of the rubber trees during the early year – 1 to 3 or 4 – after planting the trees.

²⁶ Range from 5 to 50 hectares.

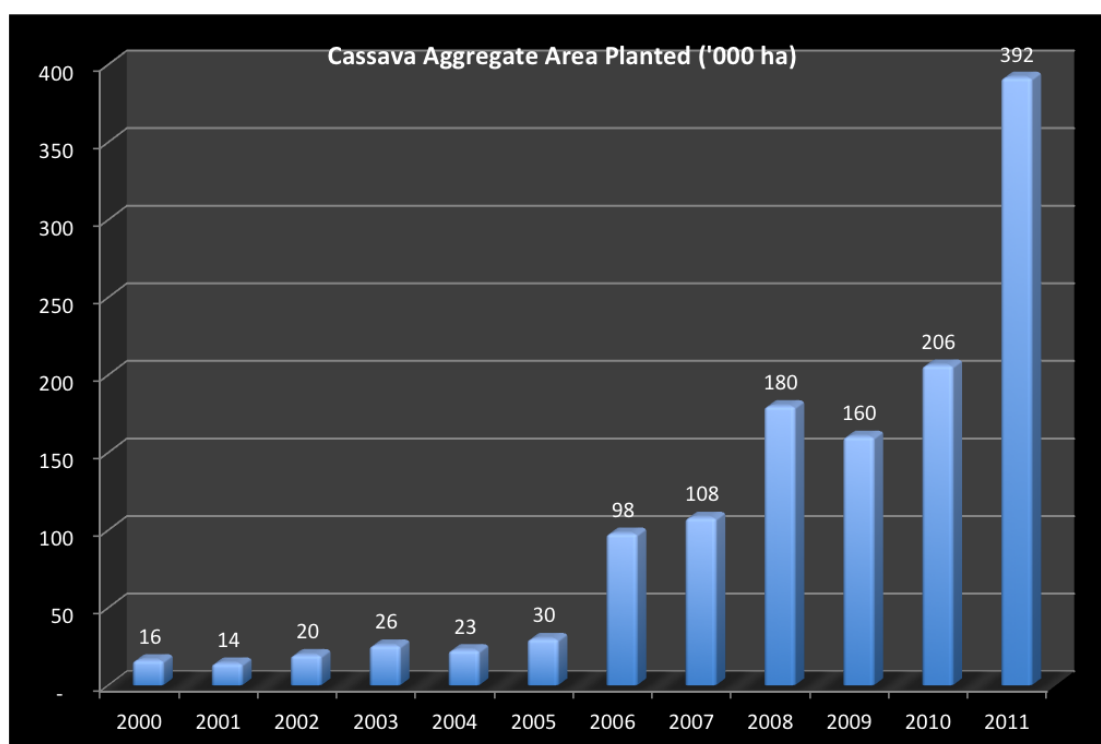
²⁷ Range from 100 to over 1,000 hectares.

Figure 4: Cassava Production (2000-2011)



Source: MAFF Official Statistics Database, 2012.

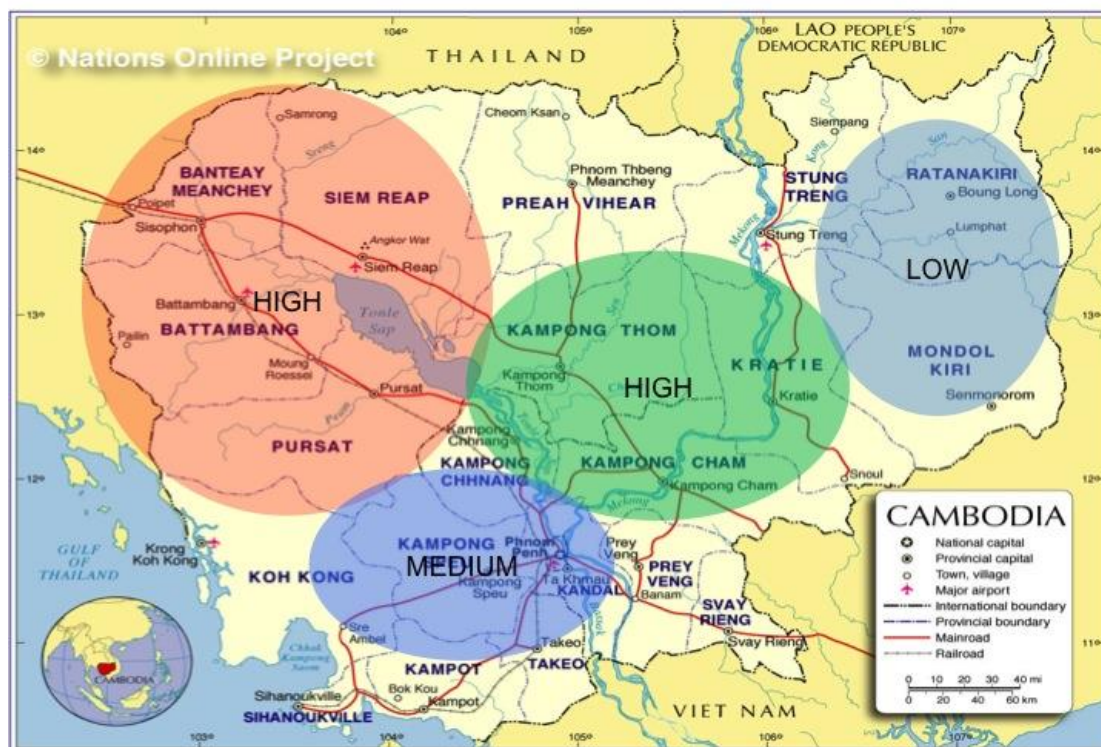
Figure 5: Cassava Aggregate Area Planted (2000-2011)



Source: MAFF Official Statistics Database, 2012.

Figure 6: Cassava/Maize Production & Distribution

Cassava/Maize Production & Distribution



Source: Trader/producer in Phnom Penh and Battambang.

Figure 7: Cross-border Trade Routes with Thailand/Vietnam

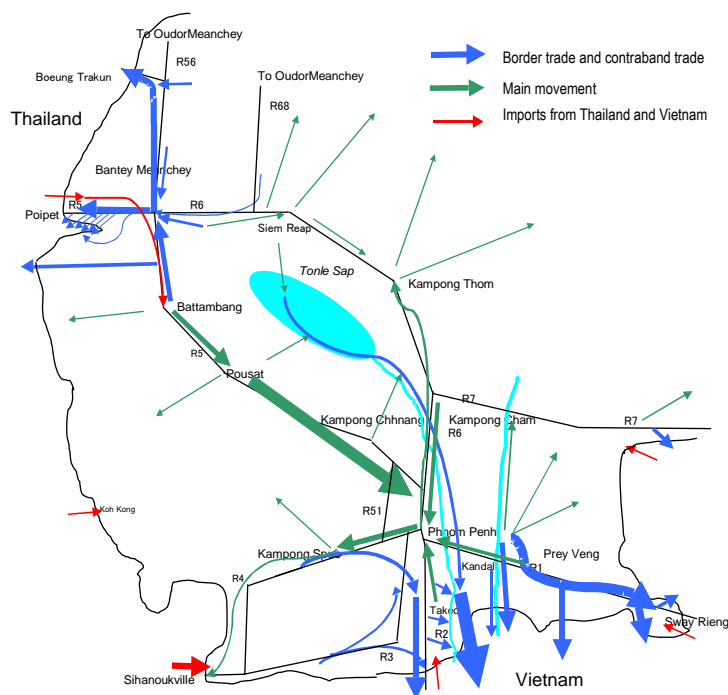
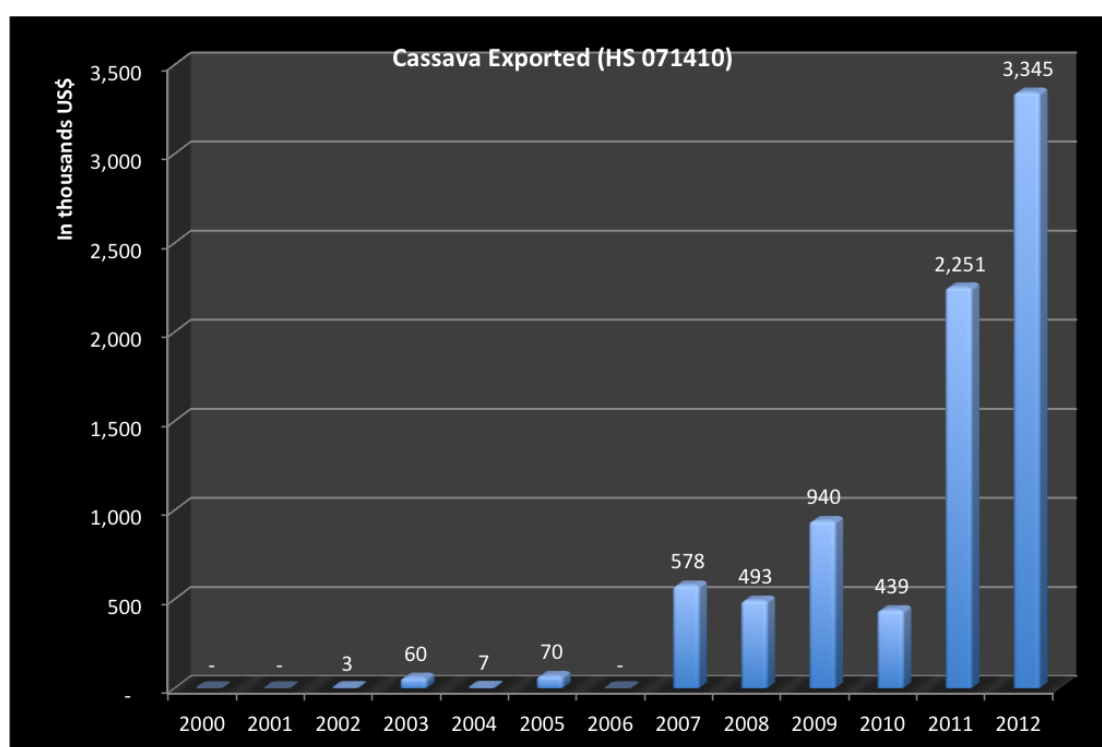


Figure 8: Cassava Exported (2000-2012)



Source: GDCE Statistics Database, 2012, for 2012 1st semester only.

Table 5: Destinations of Cassava Exports (2000-2012)

Year	HK. China	China	Thailand	Vietnam	Australia	Japan	Total (US\$)
2000							
2001							
2002					3,496		3,496
2003				53,058	7,367	39	60,464
2004				6,922			6,922
2005				69,875			69,875
2006							
2007	1,038	1,734	317,344	257,571			577,687
2008	1,408	2,012	489,859				493,279
2009		30	940,109				940,139
2010			439,479				439,479
2011			2,251,309				2,251,309
2012		3,316,258	28,606				3,344,864

Source: GDCE Statistics Database, 2012, for 2012 1st semester only.

6. Maize

6.1 Production

For the period from 2010 – 2011, maize production dropped to 717,188 from 773,269, or 7.3%. This is on the back of 16.3% decrease for 2010 over 2009(Figure 9). Such a decrease in maize production can be attributed to the fact that more and more farmers have recently moved away from maize cultivation to Cassava production. Production is concentrated in yellow maize as it is also used as animal feed, which is associated to the rapid expansion of poultry production and aquatic culture. Yield also plays an important factor in maintaining this level of production. Average yield of maize has increased recently to reach the level of that in Thailand but still remains much lower than the level of the main producers, i.e., North and South America and China.

Total area cultivated in all provinces has been recorded to be 174,257 hectares in 2011, which is 18.4% lower than the previous year (Figure 10). Maize, like paddy rice and cassava, is being cultivated in every province of Cambodia with northwestern areas of the country emerging as the core production center (Figure 6). These areas are endowed with fertile soil and adequate moisture coupled with direct open access to markets across the border in Thailand.

In a similar situation as cassava, maize in kernel form (semi-processed), from these areas is sold, mostly unofficially, to Thai traders/processors along the border while outputs in the eastern provinces are traded with the Vietnamese counterparts (Figure 7).

These cross-border traders provide multiple services, includes transportation, payment systems, clearing and forwarding, handling and storage facilities. In addition they have cultivated excellent networking relationship with border trade officials including Customs, Camcontrol and economic police.

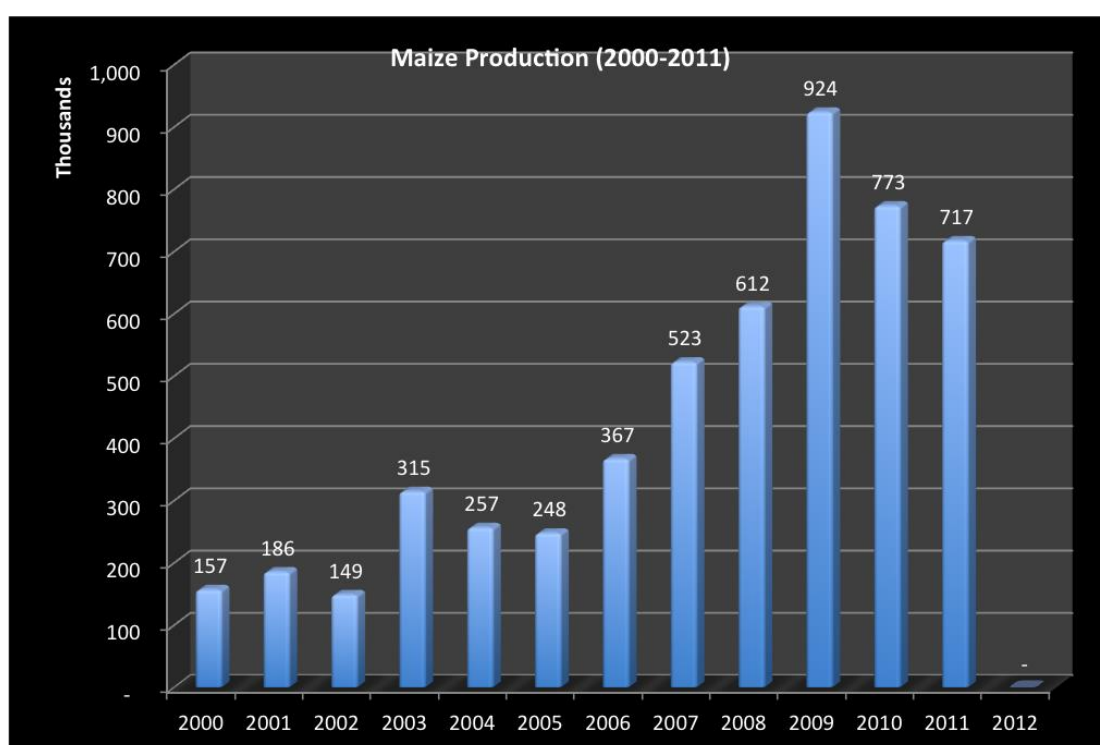
6.2 Exports

Total exports to all destinations in 2011 decreased to US\$1,369,982 from US\$2,635,521 of 2010, manifesting 48% drop from the previous year (Figure 11). The biggest drop was the market in Thailand where in 2011 maize export registered only US\$45,466 compared to US\$1,122,614 in 2010(Table 6).

International supply chain is highly concentrated and dominated by the US. Thus, major destinations for Cambodia's maize are regional markets such as Thailand, Taiwan, and Vietnam, according to GDCE's official data. In 2011 official exports were mostly made to Vietnam and Taiwan, accounting for US\$1,006,285 and 303,835, respectively (Table 6).

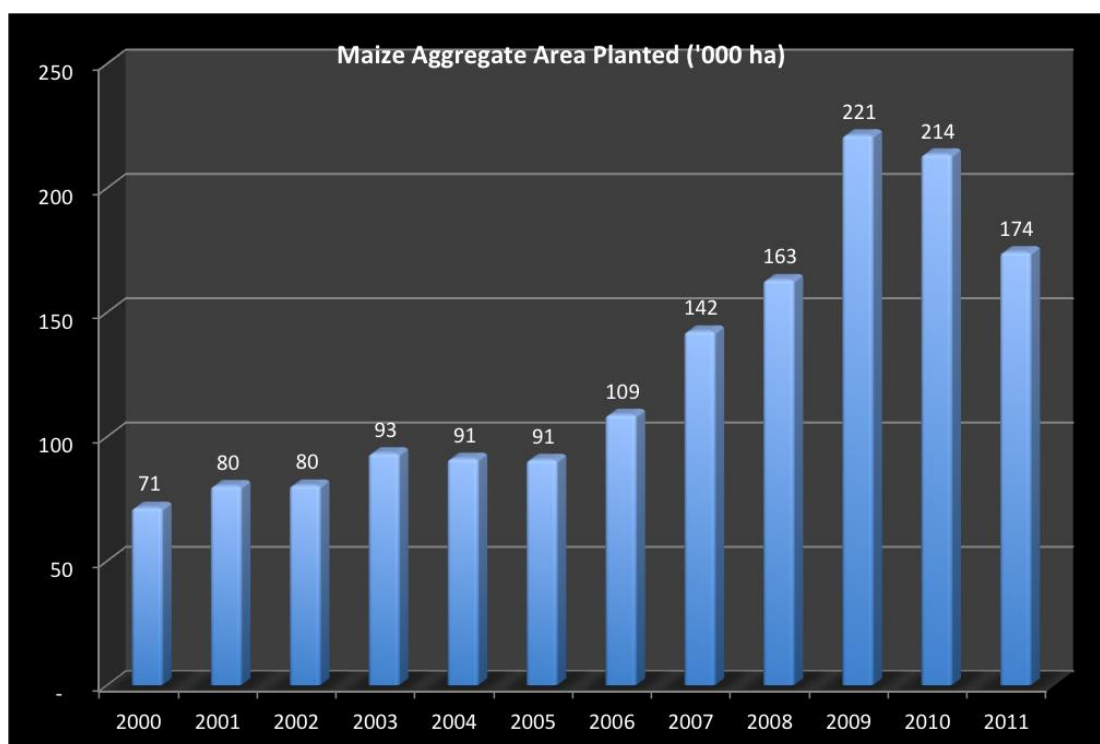
Similar to cassava's export figures maize exports volume and value are difficult to assess due to official trade data that do not capture informal cross-border trade. The actual number could be 10 to 20 times higher than that of the official figures. According to the USDA, since 2006, there have been exports to Malaysia. However, no such details are available with the Cambodian Customs.

Figure 9: Maize Production (2000-2011)



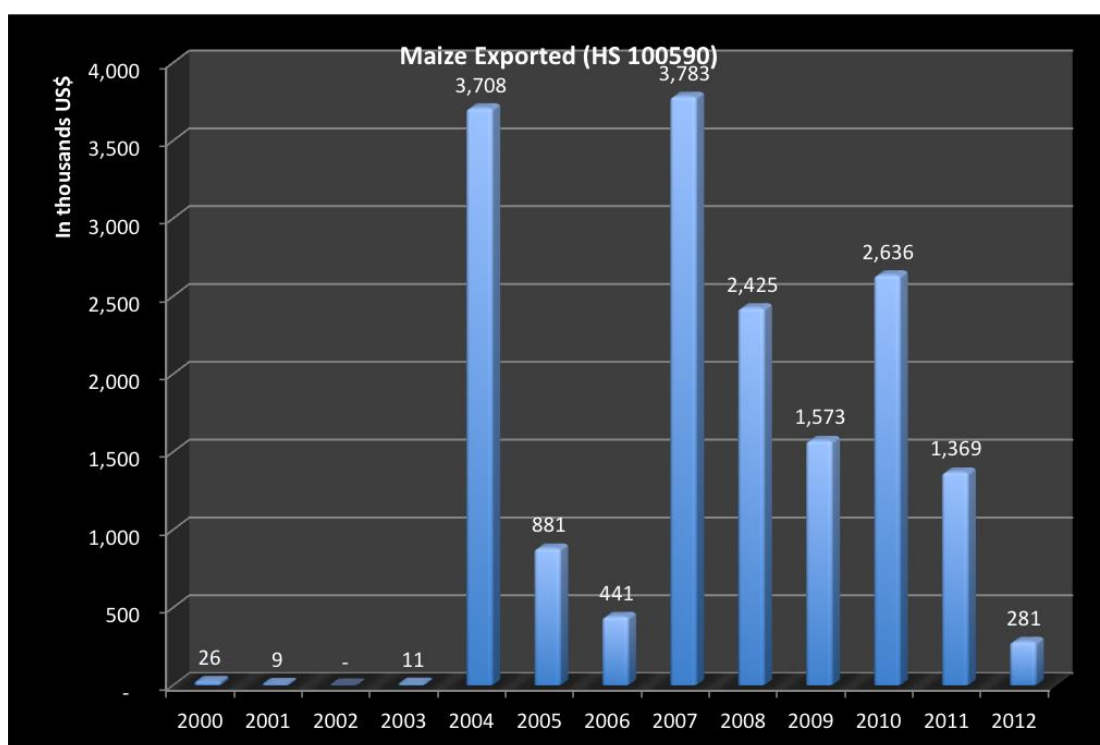
Source: MAFF Official Statistics Database, 2012.

Figure 10: Maize Aggregate Area Planted (2000-2011)



Source: MAFF Official Statistics Database, 2012.

Figure 11: Maize Exported (2000-2012)



Source: GDCE Statistics Database, 2012, for 2012 1st semester only.

Table 6: Destinations of Maize Exports (2000-2012)

	HK. China	Taiwan	Thailand	Vietnam	S. Korea	Total (US\$)
2000	3,527	22,459				25,986
2001	8,979					8,979
2002						
2003		11,382				11,382
2004		221,479	3,486,962			3,708,441
2005		239,639	637,513	3,937		881,089
2006		265,284	175,662			440,946
2007		452,354	3,330,567			3,782,921
2008	59,118	257,448	2,101,418		7,068	2,425,052
2009		286,345	619,185	667,059		1,572,589
2010		272,506	1,122,614	1,240,401		2,635,521
2011		303,835	45,366	1,006,285	13,996	1,369,482
2012		111,091		165,330	4,601	281,022

Source: GDCE Statistics Database, 2012, for 2012 1st semester only.

7. Procedures and Documentary Requirements to Export

7.1 Sales contract and trade terms

The process starts with exporter identifying two main types of clients: 1) prospective new client who ask for quotation and trade terms by email; and 2) existing clients with whom the company has previous dealing on a regular basis. For illustrative purposes it is assumed that the exporter is conducting business with a prospective new client in China (Table 7).

Table 7: Processing Sales with New Importer

Step 1	An importer expresses an interest to import cassava or maize from Cambodia sends a query via email to an exporter. The exporter then sends the quotation along with the trade terms to the importer. In some cases the importer may ask for sample, where it would be sent via overnight courier.
Step 2	The prospective importer verifies the quotation and trade terms, agreeing the price and the payment terms are acceptable to both parties, if not the importer may requests exporter to revise new price and/or trade terms.
Step 3	The importer confirms the intent to proceed with the transaction by issuing a Purchase Order (PO), and then send it to exporter by email or by fax.
Step 4	Upon the receipt of the PO, the exporter issues and send to the importer a Proforma Invoice (PI) coupled with Sales Contract for countersignature.
Step 5	The exporter prepares the shipment for export.
Step 6	The importer receives PO and Sales Contract.

Source: Exporter.

7.2 Export procedures

Export procedures and documentation are divided into 3 categories:

1. Standardize international trade practices by defining the rights and obligations of the parties;
2. To comply with governmental rules and regulations (exporting and importing countries); and
3. To comply with Conventions and Multinational Agreements (WTO, ASEAN, GSP, etc.).

The so called limitations to freedom of contract are quite extensive and include items like such as export and import regulations, consumer protection, technical norms and standards, customs clearance, taxation, foreign exchange control, restrictive trade policies, public health and safety, laws of transit countries, and dangerous and prohibited goods.

To meet importer orders requirement in a timely manner as specified in the sales contract, the exporter must master the intricacy and timeline required to secure all of the appropriate certifications and inspections and clearances before the cargo can be exported. For instance, some key certificate such as Certificate of Origin (CO) from

the MoC could take longer than 2 or 3 days to obtain and can only be applied after all other requirements are completed.

New exporter must first register with the Customs ASYCUDA before it can process the export documents through the system for Customs clearance, *a one-time process*. Documents needed for the ASYCUDA registration at the Customs headquarter are: Proposal Letter; Company Registration; Company Memorandum; Certificate of Corporation, VAT, Patent,²⁸ and ID/passport (see Annex 3).²⁹

7.2.1 Certificate from and inspection by the Ministries/Agencies

- **Register with MAFF**

Due to the General Administrative of Quality Supervision, Inspection and Quarantine (AQSIQ) and China Inspection Quarantine Services (CIQ)³⁰ stringent requirements and MAFF wants only legit companies are authorized to export to China (see Annex 4). MAFF/GDA requires exporter to be qualified, registered with GDA, and be on the lists it sent to CIQ, pre-export inspection and certification.

Notwithstanding that the qualification and registration is a *one-time event*, but may be subject to review and reconfirmation every 2 or 3 years to stay qualified, the vetting processes instituted by GDA is vigorous and all the expenses incurred are to be borne by the aspirant exporter. There are *no official fees* for the registration.

The process begins with the aspirant exporter submitting to GDA the owner(s) bios and company registration logged at the MoC and other relevant data, i.e., locations of the office, silo, warehouse, factory, and/or geographical areas of the commodities. Once the documents are received by the GDA and they are all in order, an inspector or surveyor is assigned to conduct an actual on-site inspection of the exporter's premises, as listed on the documents.

When the inspection is completed and where there are no irregularities found, GDA issues a certificate to the exporter and the company name is added onto the approved lists of qualified companies, which the GDA sends to CIQ on an annual basis (Figure 12).

- **Certificate of Origin**

Issued by either Bilateral or Multilateral Trade Department at the MoC the Certificate of Origin (CO), which certifying where a product originated from, is an important piece of document for the buyer and seller and Customs authorities, for it affects tariffs and quotas applied between countries for specific product (see Annex 5).

Product classification, origin and original status determine eligibility for preferential treatment and the specific duty rate assessed by the importing country. The CO is often required by both importing and exporting countries because of the established

²⁸ Annual turnover tax.

²⁹ Source: freight forwarder.

³⁰ CIQ appoints a private inspection agency China Certification and Inspection Group (CCIC), which has an office in Cambodia with the sole responsibility for issuing Fumigation Certificate. CCIC contracts the fumigation services to Campest, a local firm.

trade arrangements and generally allows exporters to take advantage of the preference system of the importing countries, such as GSP or MFN schemes.³¹

Before applying for the CO, exporter must register with the Trade Preferences Department (“TPD”) at the MoC, *a one-time process*. And documents need to be register are similar to those used in the ASYCUDA registration.

- **Phytosanitary Certificate**

The Phytosanitary Certificate (PC) and the Fumigation Certificate are required when exporting agriculture commodities to most countries. Depending on the risk factor whereby plants are classified into low and high risks categories. Grains are usually identified as low risk, whereas fruits are high risks due to high moisture content. Soil where the commodity is originated constitutes an important factor in the risk assessment.

The GDA is responsible for import/export inspections of plants, plant products, and other regulated articles, and for issuing permits and phytosanitary certificates in compliance with the International Plant Protection Convention. Sub-Decree No. 15 (2003) on Phytosanitary Inspection relates to preventing entry of plant pest and diseases through Department of Plant Health inspection and quarantine facilities, and the issuance of phytosanitary certificates, transit arrangements plant health inspectors’ powers and enforcement penalties.

It is the exporter’s responsibility to ensure that the product is free from quarantine pests and significantly free from injurious pests that could damage crops. For this, the exporter submits an application to the GDA in Phnom Penh, which then issue the PC, once all the conditions are met (see Annex 6).

- **Inspection and fumigation Certificate**

The GDA makes a risk assessment based on the risk for pests, the grains’ source of origin, the testing and inspection requirements of the importing country, and then determines the export requirements and guidelines in Cambodia.

Authorized private company must do the inspection and fumigation sanctions by MAFF, at the exporter’s warehouse or the Port of exit. The control process may take up to 72 hours to complete. A Fumigation Certificate is then issued, which states the product, date, and dosage used for the treatment.³²

In addition, although it is *not mandatory* likes AQSIQ/CIQ, some Chinese buyer/importer may, sometimes, asks for Fumigation Certificate issues by CCIC, which is very costly up to US\$700 per shipment.³³

³¹ Certain agriculture commodities export to the EU under the EBA, enjoy duty exemption with the EU provided the importer presents to the EU Customs the Certificate of Origin Form A issued by the Bilateral Trade Department of the Ministry of Commerce. For other destinations, the COs are issued by the different departments of the Ministry, i.e., the Multilateral Trade Department for Australia, Brunei, China, India, Indonesia, Japan, Laos, Malaysia, Myanmar, New Zealand, Philippines, South Korea, Singapore, Thailand and Vietnam, and the Trade Preferences Department for USA, Canada, Mexico and all other countries not listed in the Multilateral Trade Department.

³² Cambodia banned the use of MB chemical in the fumigation process.

³³ This practice is somewhat relaxed since the beginning of 2013.

- **Customs declaration**

To complete the Customs Declaration formality the exporter or freight forwarder submits the Letter for Customs along with the completed documents for export to the Customs and Excise Office Chief for approval and requests for inspection, and pays declaration charges and export duties, if any.

The Deputy Customs Chief then assigns an inspector to inspect the cargo at the exporter's warehouse or the Dry Port, if one is used.

Exporter may also use the ASYCUDA for Customs Declaration, if and where such system is available, for more accurate and streamline customs clearance process (see Annex 7).³⁴

- **Cargo inspections (Customs and Camcontrol)**

According to export (and import) procedures, that are laid out in Sub-Decree 131 (2006) all goods to be exported must be reported at a customs office or other location as determined by the DGCE.

The Law on the Management of Quality and Safety of Products and Services provides the legal mandate for Camcontrol to conduct official inspection of goods in international trade and on the domestic (retail) market.³⁵ Under Sub-Decree No. 59 (2008), the Department has the following duty and responsibility, among other duties and responsibilities, to conduct inspection of imports and exports, jointly with Customs.³⁶

Camcontrol also undertakes non-regulatory inspections for exporters, primarily in relation to export shipments of rice and other agricultural products (see Annex 8). Customs and Camcontrol must examine all exports where goods are released when documents are approved, the container is sealed, the export tax (if any) is paid, and the examination completed.

Customs charges a fee of Riels 15,000 for each export declaration and the Camcontrol fee is 0.1% of the f.o.b. value of exports and 0.1% of the c.i.f. value of imports.

- **Customs clearance at the Port**

Customs at the Port of exit does not reopen the containers; the officer only checks the related documents and verified the authenticity of the seal on the container. The container may undergo scanning, depending on the type of goods and the risk management assessment. A private company (concessionaire) is charged with scanning the container using TX Scan, located within the Port zone. The company levied a scanning fees based on the size of the container, US\$25 and US\$40, for 20-foot and 40-foot containers, respectively.

³⁴ ASYCUDA is in operational in Sihanoukville Autonomous Port, Phnom Penh Autonomous Port, and many other checkpoints.

³⁵ MoC Declaration No. 141 (Prakas of 2003) on *Formation of SPS Enquiry Office (Point) under Camcontrol*, nominated Camcontrol as SPS enquiry point and to work closely with the National Codex unit and to create SPS awareness within country.

³⁶ The Customs and Excise Department is the lead agency in the inspection process in tandem arrangement with Camcontrol inspector.

Once all the documents and container seal are checked by GDCE, container is ready to be stowed onto the vessels for export.

7.2.2 In-house paperwork and processes with private parties

To process internal paperwork to facilitate the physical movement of goods including establishing title or ownership during transportation and documentation required by consignee for Customs clearance, payment, etc., can be time consuming, if not carefully choreographed.

- **Commercial invoice**

Commercial invoice vary according to destination; special invoice forms, certificate of origin or consular documents, certificate of value, may be specified and care must be taken in fulfilling these destination requirements.

- **Packing list**

Packing list is an essential document, as it is needed in particular for Customs purposes when goods are exported or imported. Most Incoterms stipulate that the exporter must provide at his own expense the customary packing of the goods, unless it is the custom of the trade to dispatch the goods unpacked.

Many countries have specific label requirements, such as the requirement that imported goods (or containers) be marked with the country of origin. If the cargo is not properly marked when exported, a penalty can be assessed. This is called a marking duty. Marking duties are imposed in addition to any other duties, even if the cargo is exempt from ordinary duties.

- **Arrange for transport**

Exporter considers 4 major factors when selecting which mode of transportation to be used in the shipment to the importer's country: the-urgency of the delivery; the size and weight of the cargo to be moved; the location and accessibility of the point of delivery; and transit time.

Product characteristics dictate the different modes of transportation to be used and its relative costs. Sea freight is the most widely used form of transportation for commodity trade. Today, SAP is Cambodia only deep-sea port and accounts for approximately 70-80% of cargo traffic for the country's international trade.

With limited capacity, maximum allowable vessels' load and docking in the port is 10,000 tons, sending cargo via SAP, however, is more costly compared to exports via Vietnam's new deep-sea port in Cai Mep.

- **Freight forwarder**

Freight Forwarders are service companies that handle all aspects of import and export shipping for a fee. They're seasoned operator with in-depth knowledgeable about the different modes of transport and how they can best be used for a particular cargo.

To improve delivery time and customer service some exporter employs freight forwarder to handle all the shipping transactions, i.e., trucking cargo to port, cargo insurance, sea freight and routing, and Customs clearance.

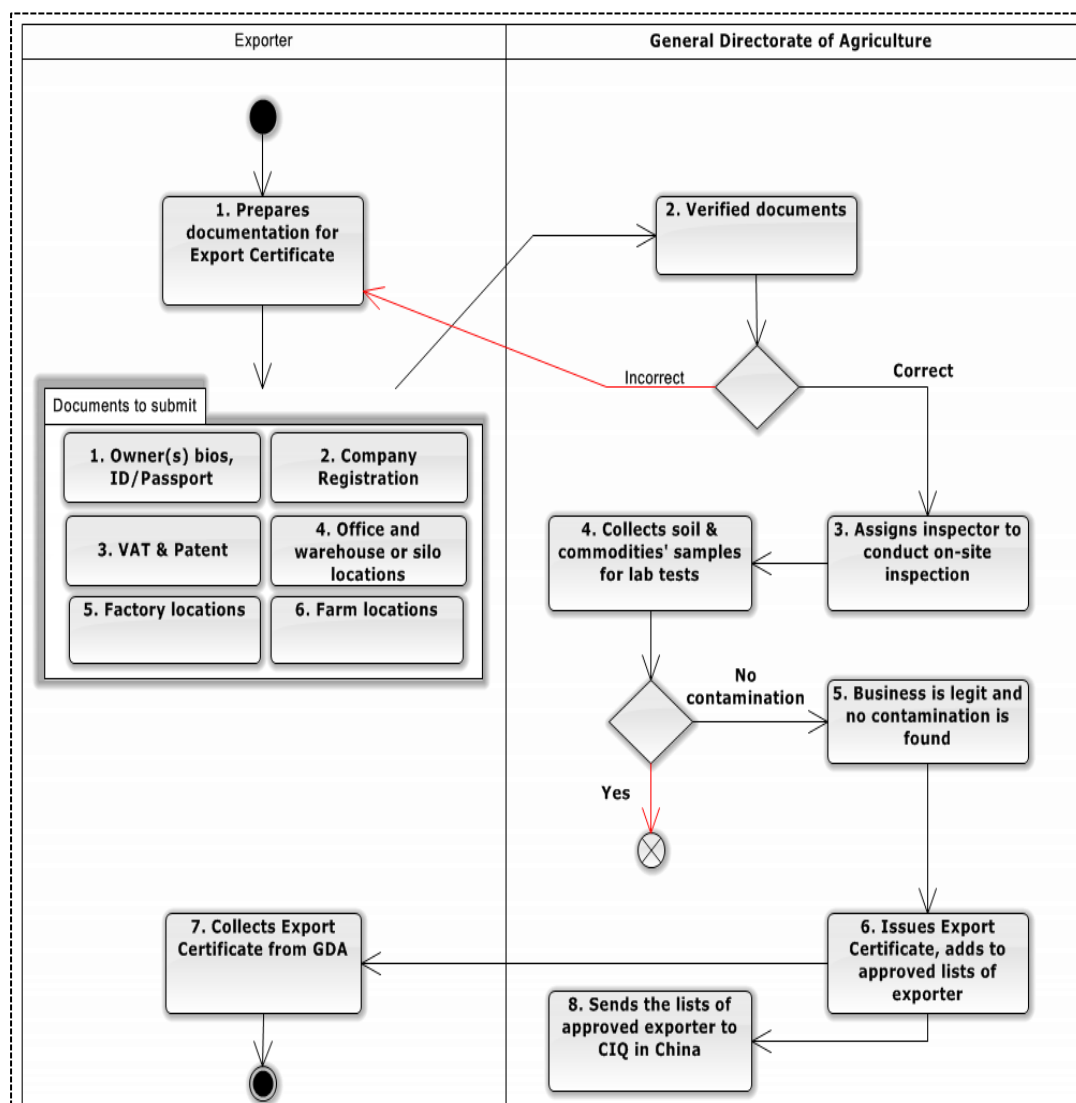
- **Bills of lading**

For ocean shipments this is the supreme document. In legal terms it is “a receipt for goods shipped, a document of title and evidence of the contract of affreightment”. In commercial terms, the Bill of Lading has an accepted special identity, and may be regarded as a combined “ticket for the journey” and “title deeds” of the goods. Possession of a negotiable Bill of Lading, properly completed, constitutes effective control of the goods.

- **Cargo insurance**

Merchandise transports within Cambodia are fully insured with the inland part of the insurance premium is borne by the exporter, while marine insurance depends on the importer requirements and/or negotiated agreement between exporter and importer.

Figure 12: Register with MAFF/GDA, Pre-export Inspection and Certification



Source: General Directorate of Agriculture, 2013.

Note: Exporter does not need to process this task for each transaction. The registration is a one-time event, but may be subject to review and reconfirmation every 2 or 3 years to stay qualified. There are no official fees for the registration.

8. Documents Involved in Exporting

There are 9 documents, not counting internally generated paperwork, and 9 (public and private) actors that are involved, directly and/or indirectly, in the checking, inspecting, and approval processes and providing services to complete the export transactions (Table 8). The IFC/WB Group Doing Business 2014 (Trading Across Border) study found 8 documents required to export, i.e., bank documents, Customs clearance documents, port and terminal handling documents, and transport documents.³⁷

Table 8: Documentary Requirements to Export

Documentary Requirements to Export	
<ul style="list-style-type: none"> • Documents to accompany the cargo 	<ol style="list-style-type: none"> 1. Bill of Lading 2. Packing Lists 3. Commercial Invoice 4. Insurance Certificate (if required by buyer) 5. Certificate of Origin 6. Phytosanitary Certificate 7. Fumigation Certificate 8. Customs Declaration 9. Cambodia Outward Declaration
<ul style="list-style-type: none"> • Internal documents 	<ol style="list-style-type: none"> 1. Quotation & Proforma Invoice 2. Purchase Order 3. Request for Export Certificate 4. Request for Phytosanitary Certificate 5. Request for Certificate of Origin 6. Request for Fumigation Certificate 7. Request for Customs Declaration 8. Application for Cargo Insurance (if required) 9. Business License/VAT/Patent 10. Cargo Release Order 11. Cargo Dispatch Note 12. Shipping Note 13. Quantity/Weight Certificate (by Camcontrol)
<ul style="list-style-type: none"> • Public and private actors involved 	<ol style="list-style-type: none"> 1. Ministry of Commerce 2. Ministry of Agriculture, Forestry, and Fisheries 3. Camcontrol 4. General Department of Customs and Excise 5. Fumigation Co. 6. Trucking Co./Dry Port 7. Freight Forwarder 8. Port Authorities/Private Co. 9. Carrier (shipping line)

Sources: Freight forwarder/exporter combined with other data from BPA on rice export.

³⁷ Assumed goods are not hazardous and/or military items in nature, do not require refrigeration or any other special environment control, do not require SPS or environmentally safety standards other than normally accepted international standards, are one of the economy's leading export products, and are transported in a dry-cargo, 20' full container load.

9. Costs Involved in Exporting

Table 9: Costs Involved in Exporting

I. Ministries & Agencies	Fees (US\$)	Applied to
Ministry of Commerce		
1. Certificate of Origin ³⁸	50.00	Shipment
Camcontrol		
2. Quantity/Weight Certificate	7.50	TEU
3. Inspection (0.1% of f.o.b) ³⁹	0.00	TEU
GDCE		
4. Customs Declaration	3.75	TEU
5. Inspection	15.00	TEU
MAFF		
6. Phytosanitary Certificate	0.00	TEU
7. Inspection ⁴⁰	0.00	TEU
Sub-total	76.25	
II. Autonomous Port & Concessionaire		
Private Co.		
8. Container scanning	25.00	TEU
Autonomous Port		
9. LOLO	24.00	TEU
10. Terminal handling charges	120.00	TEU
Sub-total	169.00	
III. Private Sector		
Jason, CamPest, or HCC		
11a. Fumigation Certificate	28.00	TEU
11b. Fumigation Certificate by CCIC ⁴¹	700.00	Shipment

³⁸ By the joint Prakas on the Provision of Public Services of the Ministry of Commerce, Ministry of Economy and Finance No. 985 SHV-PrK, Phnom Penh, 28 December 2012. The Certificate of Origin fees is 200,000 Riel or approximately US\$50.

³⁹ Camcontrol inspection fee has been waived since beginning of 2013.

⁴⁰ Exporter pays unofficial fees of US\$20 or 30 to facilitate the inspection process.

⁴¹ Although it is *not mandatory* like AQSIQ/CIQ, some Chinese buyer/importer may, sometimes, asks for Fumigation Certificate issues by CCIC.

I. Ministries & Agencies	Fees (US\$)	Applied to
Inland Transport (trucking fees)		
12. From the depot ‘empty container’ to the warehouse	90.00	TEU
13a. From the warehouse ‘laden container’ to Port (PPAP)	110.00	TEU
13b. From the warehouse ‘laden container’ to Port (SAP)	218.00	TEU
Freight Forwarder Charges		
14. Bill of Lading	20.00	TEU
15. Forwarder handling service	60.00	TEU
Sub-total (PPAP)	1,008.00	
Sub-total (PPAP) w/o CCIC Certificate	308.00	
Total (PPAP)	1,253.25	
Total (PPAP) w/o CCIC Certificate	553.35	
Sub-total (SAP)	1,116.00	
Sub-total (SAP) w/o CCIC Certificate	416.00	
Total (SAP)	1,361.25	
Total (SAP) w/o CCIC Certificate	661.25	

Sources: Freight forwarder/exporter combined with other data from BPA on rice export.

PPAP = Phnom Penh Autonomous Port – SAP = Sihanoukville Autonomous Port

Compared with IFC/WB Group Doing Business 2014 (Trading Across Border) study, which shown the cost to export per container is US\$795.⁴² BPA findings (Table 9) shown, however, that to export a 20’ container fully loaded (26 MT) of cassava or maize, estimated costs⁴³ via PPAP around US\$1,253 with CCIC Certificate and without it is US\$553 (Figure 13), while the costs via SAP are US\$1,361 with CCIC Certificate and US\$661 without the certificate (Figure 14).⁴⁴

⁴² Official costs only, no bribes.

⁴³ Official costs only, no bribes, charges are for during normal business no overtime and/or holiday charges, and subjected to 10% VAT.

⁴⁴ Not counting trucking fees of US\$22.50 per ton to transport the cargo from the province to the warehouse in Phnom Penh, prohibitively expensive. Ideally, the most efficient and cost-effective ways to move large volume of agriculture commodity inland is waterway and/or railway and for export in bulk, instead of containerize.

Figure 13: Estimated Export Costs in % per TEU via PPAP

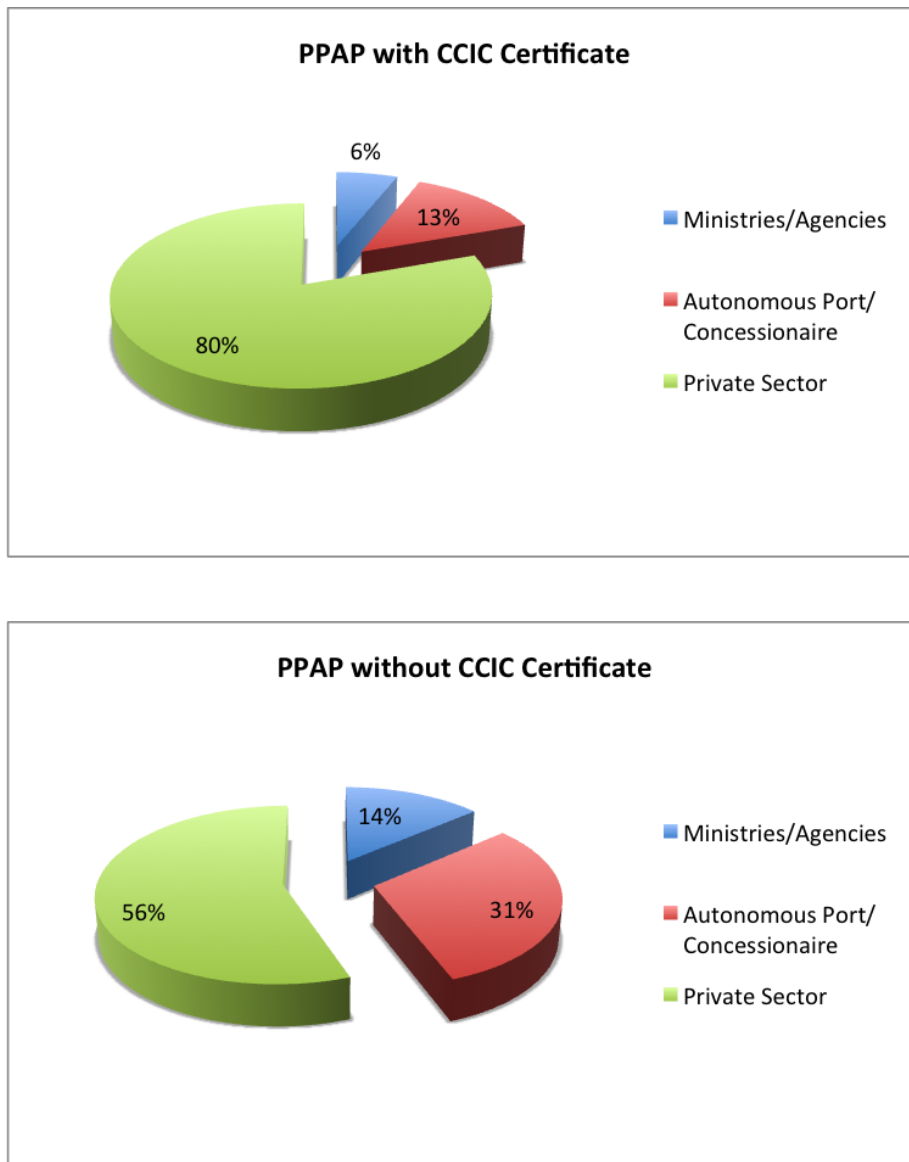
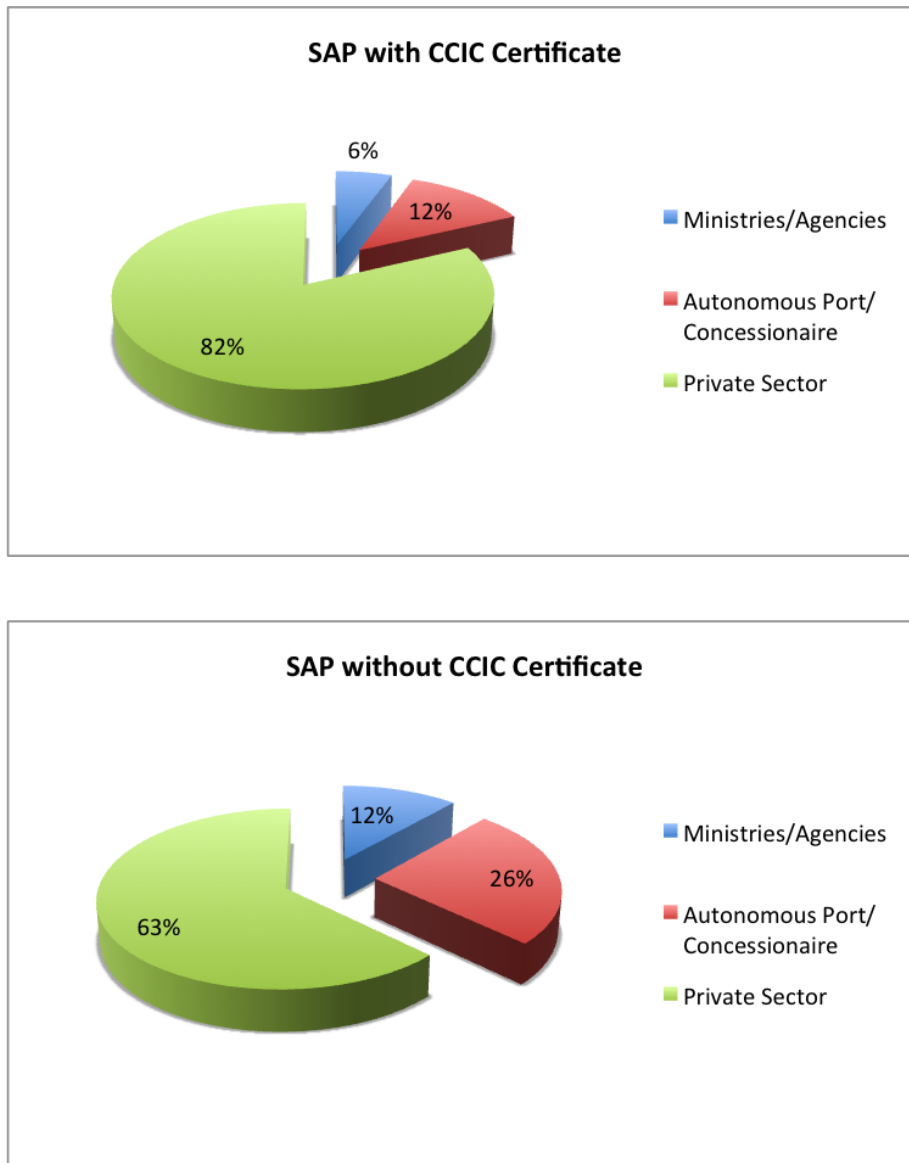


Figure 14: Estimated Export Costs in % per TEU via SAP



10. Scope of Business Process Analysis

The BPA is a valuable organizational and diagnostic tool, which has become a source of greater transparency, improved efficiency, and greater capacity to innovate. When properly applied, they can in turn be the keys to the success of any organization, whether they are government agencies and/or private sector enterprises.

In this context, UNESCAP/UNECE/UNNExT has detailed out the methodology to analyze the complete business process in its “Business Process Analysis Guide to Simplify Trade Procedures”.⁴⁵ The guide aims to provide a simple methodology to elicit and document the “as-is” business processes used in the international trade, which requires an interaction between traders (seller and buyer) and government agencies.

The BPA is based on Unified Modeling Language (UML), which provides a set of standard graphical notations for business process modeling. The use case diagram serves as a project's frame of reference. Its purpose is to present a graphical overview of core business processes including all stakeholders that are involved in these business processes and demonstrates all actual associations between these business processes and stakeholders. The activities diagram an elaboration of each business process displayed in the use case diagram. It portrays a sequence of activities and documentary flows from one responsible party to another. It informs the reader not only who is doing what in which order, but also documentary inputs that serve as prerequisites to activities and documentary outputs that can be obtained after completing certain tasks.

The first BPA in Cambodia was conducted in 2010-2011 “An Analysis of Trade Facilitation and Import/Export Processes in Cambodia” at the request by the Supreme National Economic Council (SNEC) with the objective to measure and evaluate procedures, times, rationale and related costs of the commercial traffic process of three export products namely; rice, cashew nuts and silk, and one import product pharmaceutical.

The compelling reason then, as it is now, for conducting the BPA survey is that the results of the analysis may well serve as a baseline for implementing trade facilitation measures, not only for the selected products, but for the export/import sector such as:

- Simplification of trade procedures (including commercial, transport, regulatory and financial procedures);
- Simplification of documentary requirements and their alignment with international standards; and
- Ultimately automation of international trade transaction and its associated electronic documents for paperless trade systems.

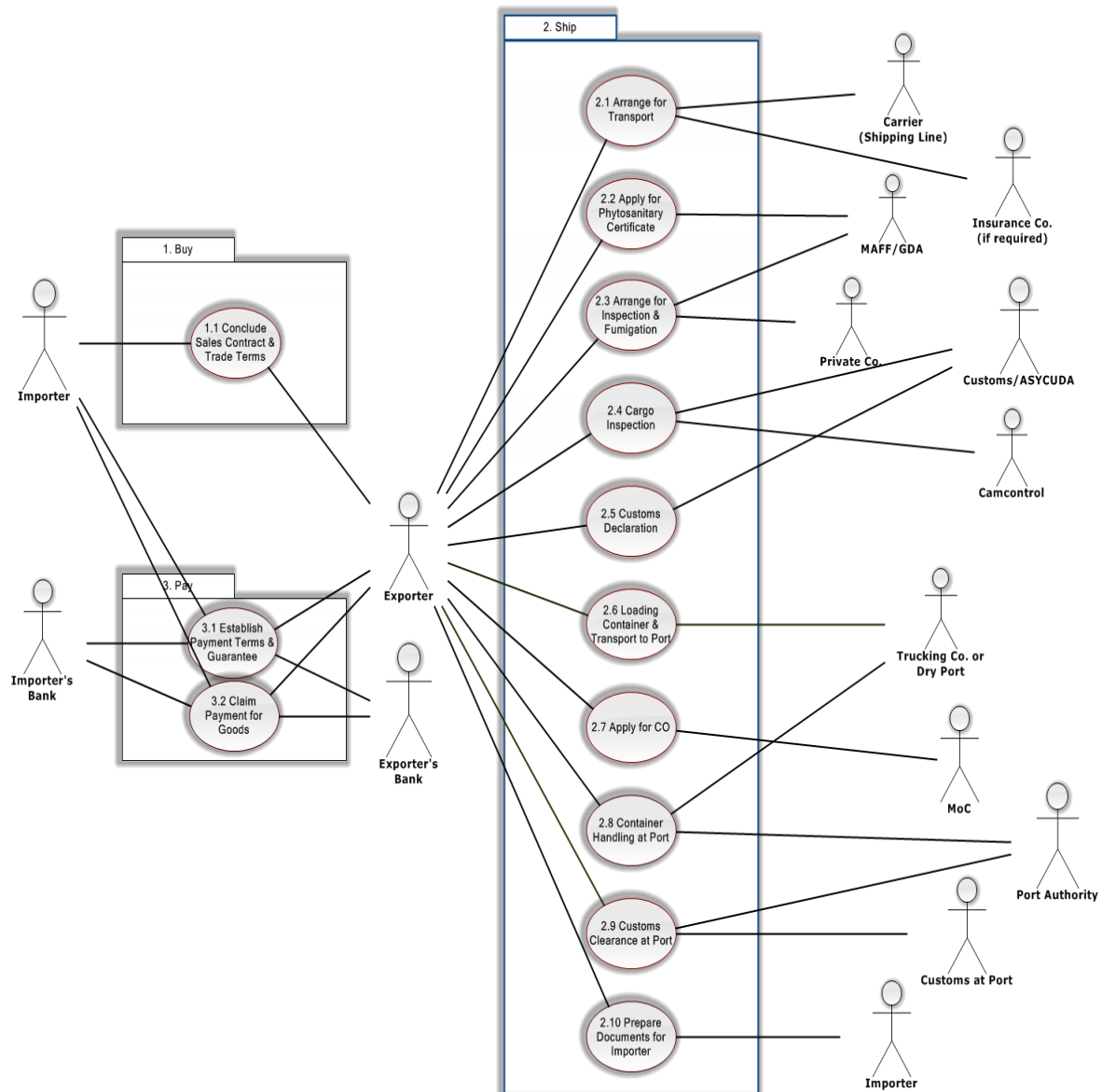
The documented business processes provide stakeholders at the management level, in particular senior government officials at the SNEC, the MoC/Camcontrol, the GDCE and managers of the port authorities, insights about existing situations at the operational level. They serve as an organizational blueprint that facilitates the

⁴⁵UNNExT, UNESCAP and UNECE (updated September 2012)

identification of bottlenecks, the prioritization of areas for improvement, and the design of improvement strategies by top policy makers to eliminate redundancies.

The BPA of cassava and maize export was conducted in 2012-2013 with the aim to include these 2 strategic crops in the recently implemented one window service⁴⁶, i.e., a system that facilitates exporters in completing documentary requirements of various government agencies involved in the international trade. One window service eliminates the need for exporters to submit export documents to multiple government ministries and/or agencies in multiple locations.

Figure 15: Use Case Diagram of Business Processes of Cassava & Maize Exports



⁴⁶ House at the Council for the Development of Cambodia, one window service is dedicated only to rice export, not for other commodities or products.

The use case diagram shown in Figure 15 presents a string of core business processes that are typically carried out, some are carried out simultaneously, when exporting cassava and maize from Cambodia, which included a list of stakeholders that an exporter indirectly or directly comes in contact with.⁴⁷

The analysis of cassava and maize export process covered all 3 process areas of the United Nations Centre for Trade Facilitation and Electronic Business (UN/CEFACT) International Supply Chain Model.

- **Buy:** the conclusion of trade terms and the establishment of sales contract.
- **Ship:** the arrangements for cargo movement and the completion of necessary actions to meet regulatory requirements of both export and import countries.
- **Pay:** claim of payment for the purchased cargo, once it is delivered and meet all certain conditions and requirements.

Sample size consists of 6 large seasoned exporter, with multi-million US\$ in annual sales, and are pre-qualified and on the lists of authorized exporter by the GDA to export cassava and maize to main land China. Customs broker and freight forwarders were also solicited as part of the BPA study. Interviews were also conducted with 4 dry port operators in Phnom Penh.

Moreover, the analysis of cassava and maize export process was based on the following assumptions where:⁴⁸

- Cassava and maize is exported to China;
- Cassava and maize is shipped by an ocean transport via SAP and PPAP;
- Cassava and maize is sent in a 20-foot full container load;
- Trucking Co. delivers an empty container to exporter's premise for loading and brings the laden container to the Port container yard before stowing it onto the vessel;
- The cargo is delivered under the C.F.R term for cassava where an exporter arranges and absorbs the costs of shipping to the port of destination and F.O.B term for maize;
- Cassava C.F.R. US\$255 per ton and maize F.O.B. US\$250 per ton;⁴⁹ and
- The payment for the purchased is made by a letter of credit, where only the importer and exporter banks are involved; no third party guarantee bank is required.

⁴⁷ Certain core business processes can be bypassed when the exporter engages the services of freight forwarding agent.

⁴⁸ For illustrations purpose only.

⁴⁹ Quoted price in November 2012.

11. Core Business Processes of Cassava & Maize Export

Exportation of cassava and maize from Cambodia involved 13 core business processes and 13 parties. These core business processes are categorized into 3 process areas, i.e., Buy, Ship, and Pay, as highlighted in the UN/CEFACT International Supply Chain Model. Table 10 provides a summary of stakeholders' participation in each identified core business process.

Table 10: Core business Processes & Stakeholders Involved in Exports

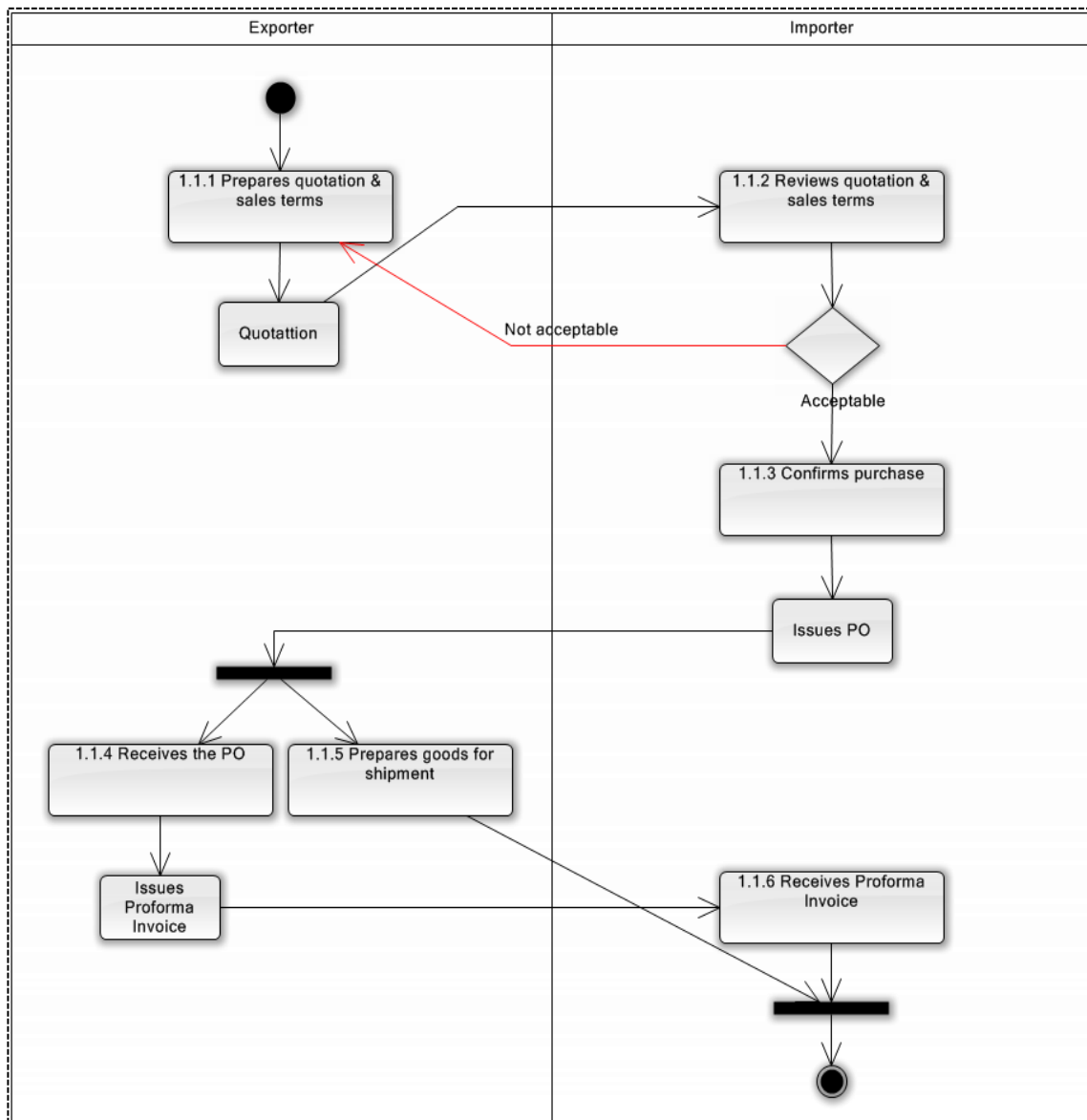
Core business process	Party											
	Exporter	Exporter's Bank	Importer	Importer's Bank	Carrier (shipping line)	Trucking Co. & Dry Port	Insurance Co.	Camcontrol	Customs	MAFF/GDA	Private Co.	MoC/Bilateral, Multilateral, or GSP Dept.
1. BUY												
1.1 Conclude Sales Contract/Trade Terms	X		X									
2. SHIP												
2.1 Arrange for Transport	X				X		X					
2.2 Apply for Phytosanitary Certificate	X									X		
2.3 Arrange for Inspection and Fumigation	X									X	X	
2.4 Cargo Inspection	X							X	X			
2.5 Customs Declaration	X								X			
2.6 Loading Container and Transport to Port	X					X						
2.7 Apply for Country of Origin Certificate	X											X
2.8 Container Handling at Port	X								X			
2.9 Customs Clearance at Port	X											X
2.10 Prepare Documents for Importer	X		X									
3. PAY												
3.1 Establish Payment Terms and Guarantee	X	X	X	X								
3.2 Claim Payment for Goods	X	X	X	X								

12. Core Business Process Area: 1. Buy

12.1 Process area 1.1: Conclude Sales Contract & Trade Terms

There is only 1 core business process under “Buy” which involves importer and exporter to conclude sales contract and trade terms (Figure 16).

Figure 15: 1.1 Conclude Sales Contract and Trade Terms

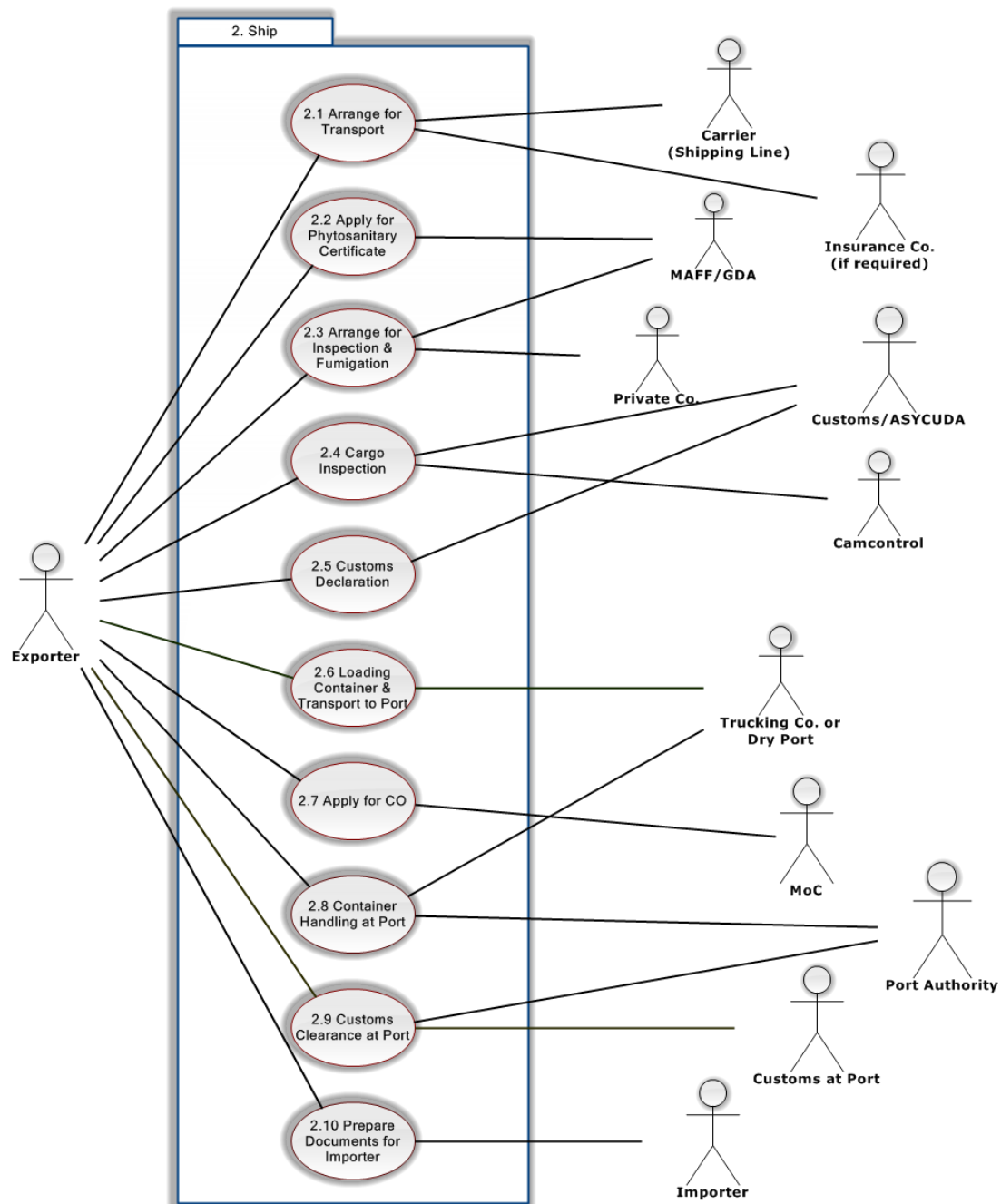


Process area	1. Buy
Business process	1.1 Conclude sales contract & trade terms
Rules and regulations	<ul style="list-style-type: none"> • Incoterm
Participant	<ul style="list-style-type: none"> • Importer • Exporter
Input	<ul style="list-style-type: none"> • Exporter has a list of prospective buyers. • Exporter is registered with Trade Preference Department at MoC. • Exporter is registered with ASYCUDA system at the Customs Department. • Exporter is eligible to export to China. The qualifications of exporter meet regulatory requirements outlined in the MoU between MAFF and China.
Activities and associated documentary requirements	<p>1.1.1 Exporter prepares quotation and sales terms, sent it to importer.</p> <p>1.1.2 Importer reviews the quotation and sales terms, determines if they are acceptable. If not, importer may request a revised quoted price and sales terms.</p> <p>1.1.3 Importer confirms the purchase, issues Purchase Order to exporter.</p> <p>1.1.4 Exporter issues Proforma Invoice after receiving the PO.</p> <p>1.1.5 Exporter prepares goods for shipment.</p> <p>1.1.6 Importer receives Proforma Invoices.</p>
Output	<ul style="list-style-type: none"> • Importer and exporter have concluded sales contract & trade terms. • Exporter prepares goods for shipment, after receiving the PO.
Average time to complete	<ul style="list-style-type: none"> • 2 days

13. Core Business Process Area: 2. Ship

The 10 cores business processes⁵⁰ in the ship area (Figure 17) deal with both transport and governmental rules and regulations, i.e., for the purpose of collecting trade statistics, customs duties, and to comply with Conventions and Multinational Agreements.

Figure 16: 2. Ship: 10 Cores Business Processes Use Case Diagram

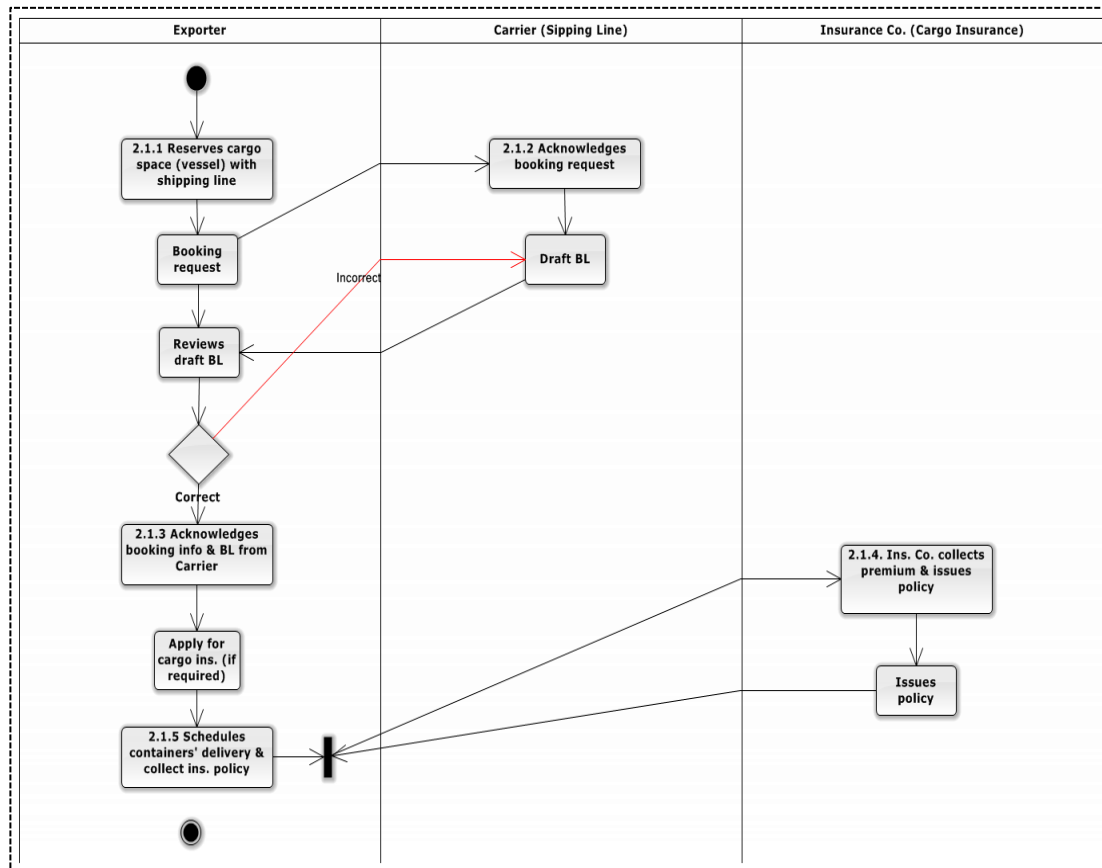


⁵⁰ More than one activity can be carried out simultaneously.

13.1 Process area: 2.1 Arrange for Transport

The procedures for arranging a shipment of goods can be complex. Therefore, most exporters employed the service of shipping and freight forwarding agent who are knowledgeable about the different modes of transport and how they can best be used for a particular cargo. The activity diagram (Figure 18) shows that “Arrange for Transport”⁵¹ process requires the participation from exporter, carrier (shipping line), and insurance company (if required).

Figure 17: 2.1 Arrange for Transport



Process area	2. Ship
Business process	2.1 Arrange for transport
Rules and regulations	N/A
Participant	<ul style="list-style-type: none"> • Exporter • Carrier (shipping line) • Insurance Co. (if required)
Input	<ul style="list-style-type: none"> • Exporter is responsible for the delivery of the cargo to the specified port of exit/entry.

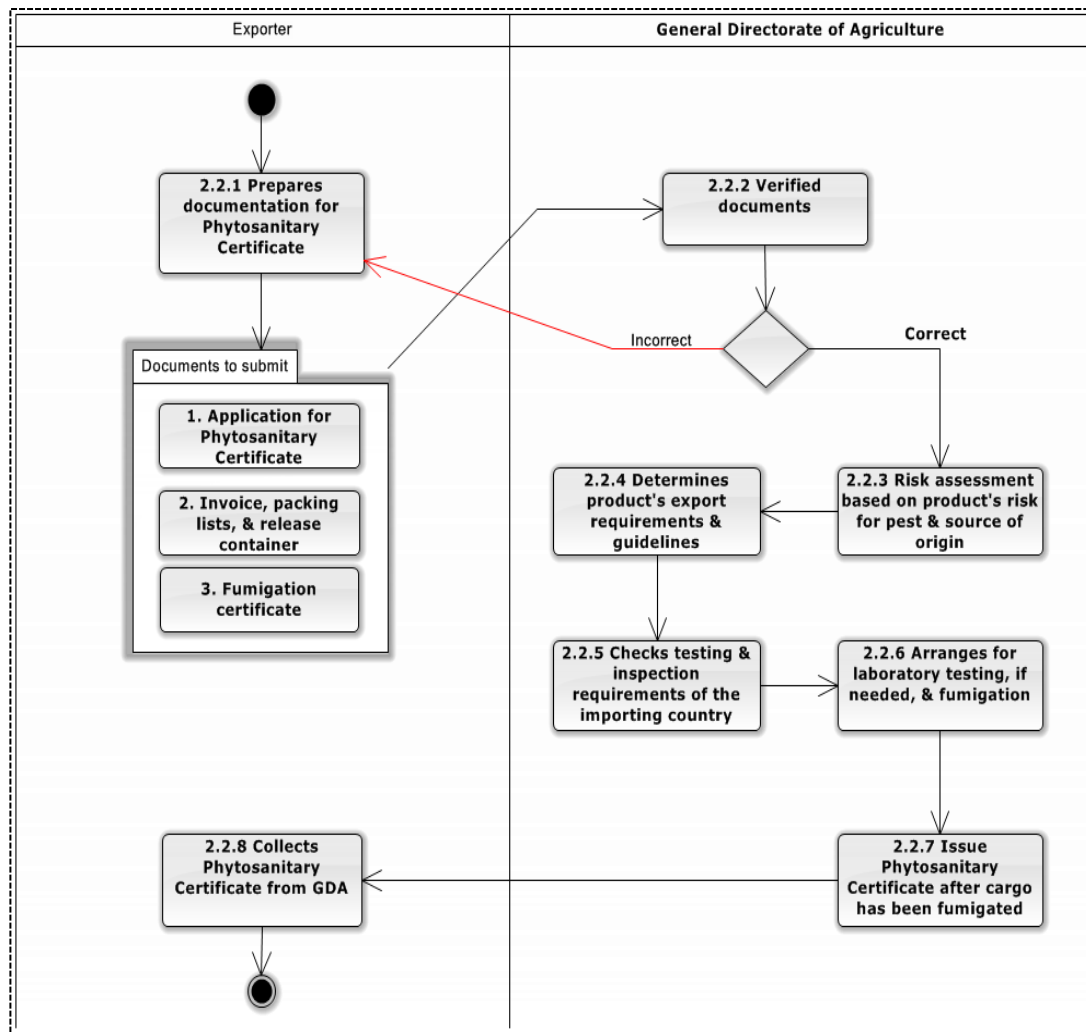
⁵¹ Exporter can bypass this process by engaging the services of freight forwarding agent.

Process area	2. Ship
Activities and associated documentary requirements	<p>2.1.1 Exporter contacts carrier to reserve cargo space (vessel).</p> <p>2.1.2 Carrier confirms the booking request by sending the exporter the draft Bill of Lading.</p> <p>2.1.3 Exporter reviews the draft BL; if incorrect informs carrier to revise it, then, applies for cargo insurance (if required).</p> <p>2.1.4 Insurance collects the premium and issues the policy.</p> <p>2.1.5 Exporter schedules the delivery of the empty containers, collects the insurance policy.</p>
Output	<ul style="list-style-type: none"> • Transportation for moving cargo to port of exit and entry is arranged.
Average time to complete	<ul style="list-style-type: none"> • 2-3 days

13.2 Process area: 2.2 Apply for Phytosanitary Certificate

It is the exporter's responsibility to ensure that the product is free from quarantine pests and significantly free from injurious pests that could damage crops. For this, the exporter submits an application to the GDA in Phnom Penh, which then issue the PC, once all the conditions are met. The activity diagram (Figure 19) shows that “Apply for Phytosanitary Certificate” process involved the exporter and MAFF/GDA.

Figure 18: 2.2 Apply for Phytosanitary Certificate Activity Diagram

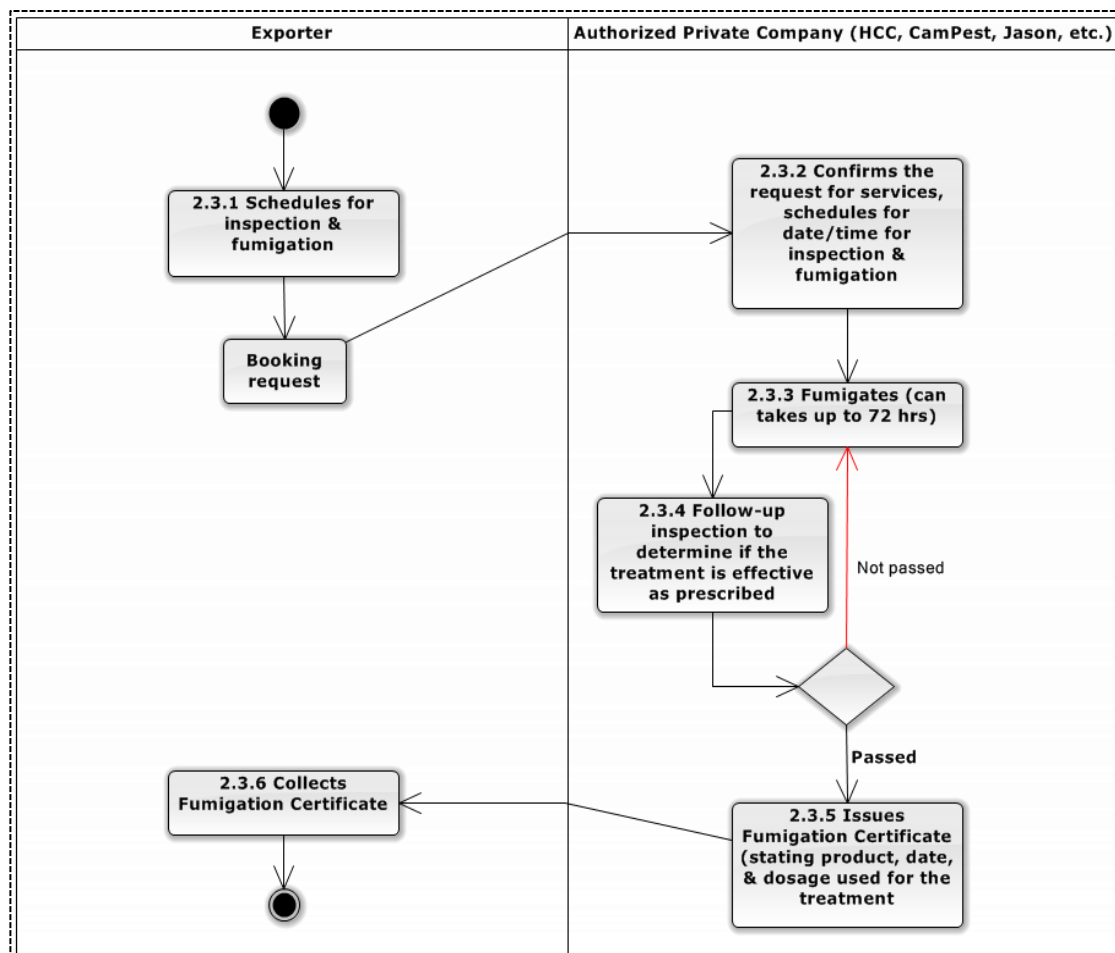


Process area	2. Ship
Business process	2.2 Apply for Phytosanitary Certificate
Rules and regulations	Sub-Decree No. 15 (2003) on Phytosanitary Inspection
Participant	<ul style="list-style-type: none"> • Exporter • MAFF/GDA
Input	<ul style="list-style-type: none"> • Requirements by importing and exporting country.
Activities and associated documentary requirements	<p>2.2.1 Exporter prepares and submitted export documents (PC application, commercial invoice, packing lists, & release container, & fumigation certificate) to the GDA at MAFF.</p> <p>2.2.2 Department's official reviews the application for correctness. If incorrect or missing data, informs exporter to revise or provide more data.</p> <p>2.2.3 Department's official makes risk assessment based on product's risk for pest and source of origin</p> <p>2.2.4 Department's official determines product's export requirements and guidelines.</p> <p>2.2.5 Department's official checks testing and inspection requirements of the importing country.</p> <p>2.2.6 GDA arranges for laboratory testing, if needed, and fumigation.</p> <p>2.2.7 GDA issues Phytosanitary Certificate after all conditions are met (cargo has been fumigated).</p> <p>2.2.8 Exporter collects Phytosanitary Certificate from the GDA.</p>
Output	<ul style="list-style-type: none"> • Phytosanitary Certificate is obtained.
Average time to complete	<ul style="list-style-type: none"> • 2-5 days (in parallel with "Inspection and Fumigation")

13.3 Process area: 2.3 Inspection & Fumigation

Only MAFF authorized private company can do the inspection and fumigation, at the exporter's warehouse or at the Port of exit. The control process may take up to 72 hours to complete.⁵² A Fumigation Certificate is then issued, which states the product, date, and dosage used for the treatment.⁵³ The activity diagram (Figure 20) shows that "Inspection and Fumigation" process involves the exporter and private company.

Figure 19: 2.3 Inspection and Fumigation



⁵² In near future MAFF/GDA may provide fumigation services in tandem with the private sector provider.

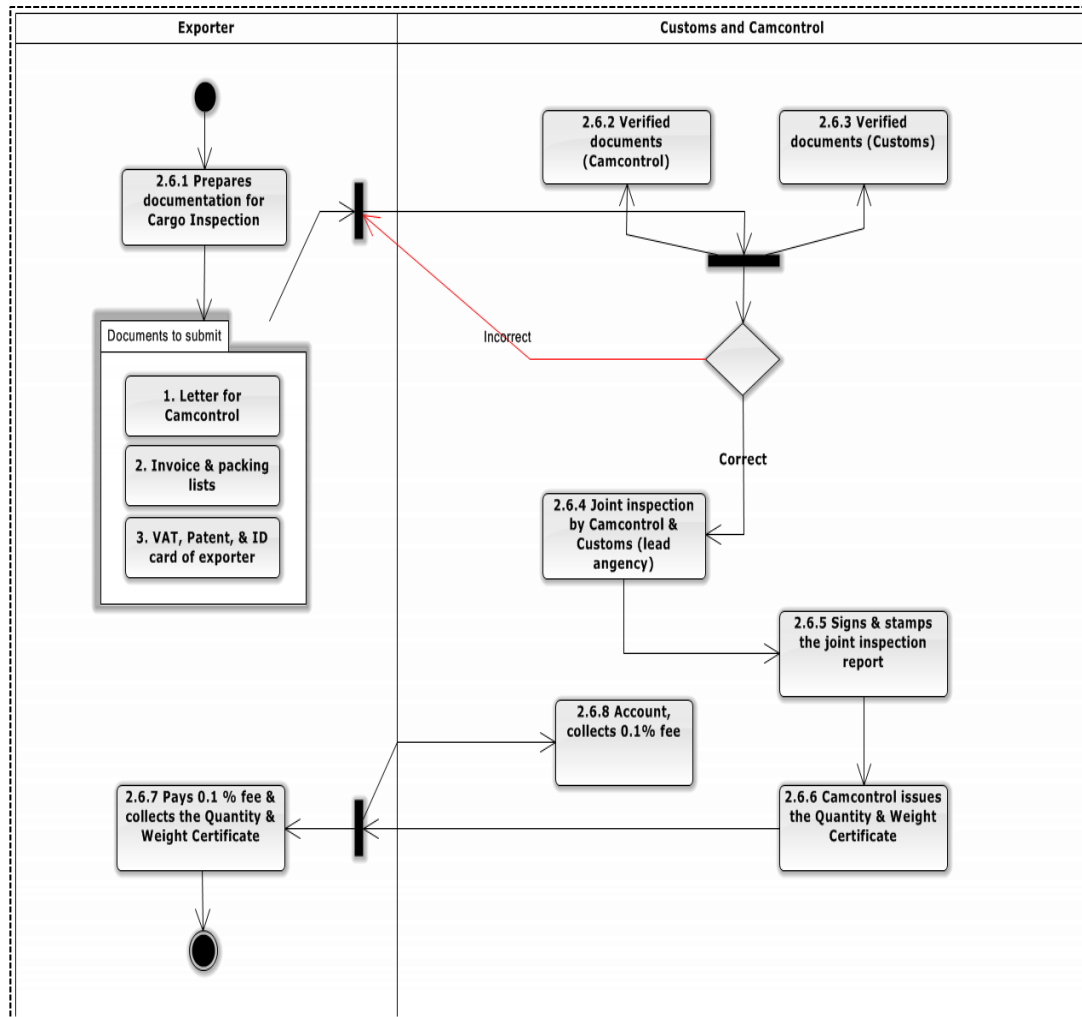
⁵³ Cambodia banned the use of MB chemical in the fumigation process.

Process area	2. Ship
Business process	2.3 Inspection and Fumigation
Rules and regulations	Sub-Decree No. 15 (2003) on Phytosanitary Inspection
Participant	<ul style="list-style-type: none"> • Exporter • Private Co.
Input	<ul style="list-style-type: none"> • Requirements by importing and exporting country.
Activities and associated documentary requirements	<p>2.5.1 Exporter schedules the inspection and fumigation with an authorized private company authorized by GDA.</p> <p>2.3.2 Private company confirms the booking request, schedule date/time for the inspection and fumigation at the exporter's premise.</p> <p>2.3.3 Fumigation, at the exporter's warehouse or the Port of exit. The control process may takes up to 72 hours to complete.</p> <p>2.3.4 Private company perform follow-up to determine if the treatment is effective, if not the process start over again.</p> <p>2.3.5 Private company issues the Fumigation Certificate, which stated the chemical, date, and dosage used in the treatment.</p> <p>2.3.6 Exporter collects and submits the Fumigation Certificate to the GDA for Phytosanitary Certificate.</p>
Output	<ul style="list-style-type: none"> • Inspection and Fumigation requirement is completed.
Average time to complete	<ul style="list-style-type: none"> • 2-5 days (in parallel with "Apply for Phytosanitary Certificate")

13.4 Process area: 2.4 Cargo Inspection

Customs and Camcontrol⁵⁴ must examine all exports where goods are released when documents are approved, the container is sealed, the export tax (if any) is paid, and the examination is completed. The use case diagram shown in Figure 21 suggests that “Cargo Inspection” process requires the participation from exporter and officials from Customs and Camcontrol.

Figure 20: 2.4 Cargo Inspection



⁵⁴ Under Sub-Decree No. 59 (2008), the Department has the following duty and responsibility, among other duties and responsibilities, to conduct inspection of imports and exports, jointly with Customs.

Process area	2. Ship
Business process	2.4Cargo inspection
Rules and regulations	Customs – Sub-Decree No. 131 (2006) Camcontrol – Sub-Decree No. 59 (2008)
Participant	<ul style="list-style-type: none"> • Exporter • Camcontrol and Customs
Input	<ul style="list-style-type: none"> • Requirements by Customs Laws and The Law on the Management of Quality and Safety of Products and Services
Activities and associated documentary requirements	<p>2.4.1 Exporter prepares and submitted export documents (letter for Camcontrol, commercial invoice, packing lists, VAT, patent & exporter's ID card) to Camcontrol and Customs.</p> <p>2.4.2 Camcontrol verified the submitted documents. If incorrect or missing data, informs exporter to revise or provide more data.</p> <p>2.4.3 Customs verified the submitted documents. If incorrect or missing data, informs exporter to revise or provide more data.</p> <p>2.4.4 Camcontrol assigns an inspector to inspect cargo with Customs inspector (as lead agency) and determine the inspection methods based on risk assessment.</p> <p>2.4.5 The inspector signs and stamps joint inspection report.</p> <p>2.4.6 Camcontrol issues Quantity and Weight Certificate.</p> <p>2.4.7 Exporter collects Quantity and Weight Certificate from Camcontrol, pays inspection of 0.1%.</p> <p>2.4.8 Camcontrol receives an inspection fee of 0.1% of the value stated on the commercial invoice (f.o.b.).</p>
Output	<ul style="list-style-type: none"> • Quantity and Weight Certificate is obtained and container is sealed.⁵⁵
Average time to complete	<ul style="list-style-type: none"> • 1 day

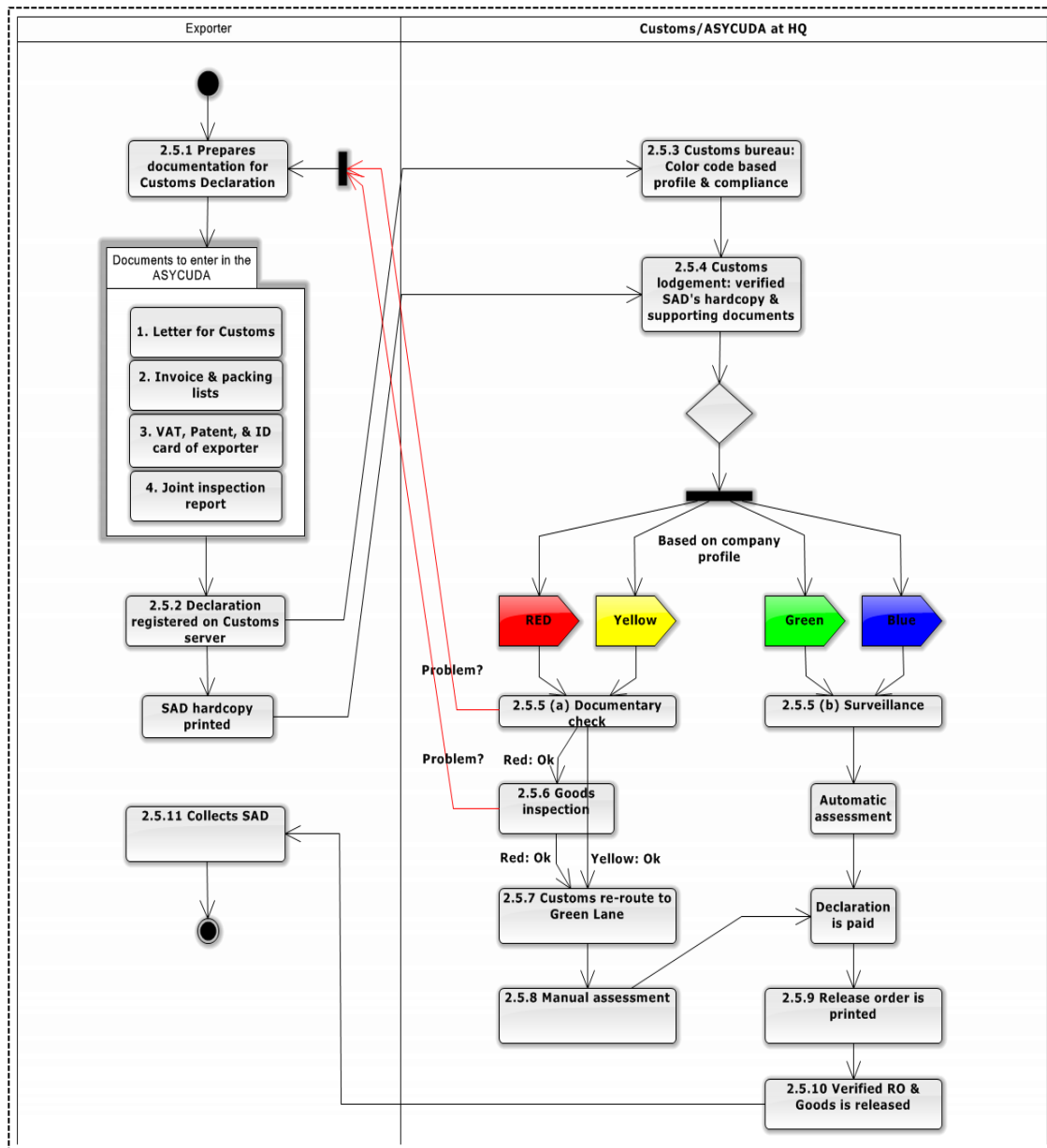
⁵⁵ For use only to export to EU markets, Quantity and Weight Certificate has no commercial values for other export destinations, source: rice exporter and freight forwarder.

13.5 Process area: 2.5 Customs Declaration

All exported or imported goods, whether or not exempt from duties and taxes must be subjected to register in the ASYCUDA, in operation since May 2008, for customs declaration. The customs declaration form is a Single Administrative Document (SAD) as per the explanatory notes in Appendix A of Prakas No. 1447 Customs Declaration and Procedure.

The use case diagram shown in Figure 22 suggests that “Customs Declaration” process requires the participation from exporter and Customs official at the headquarter.

Figure 21: 2.5 Customs Declaration

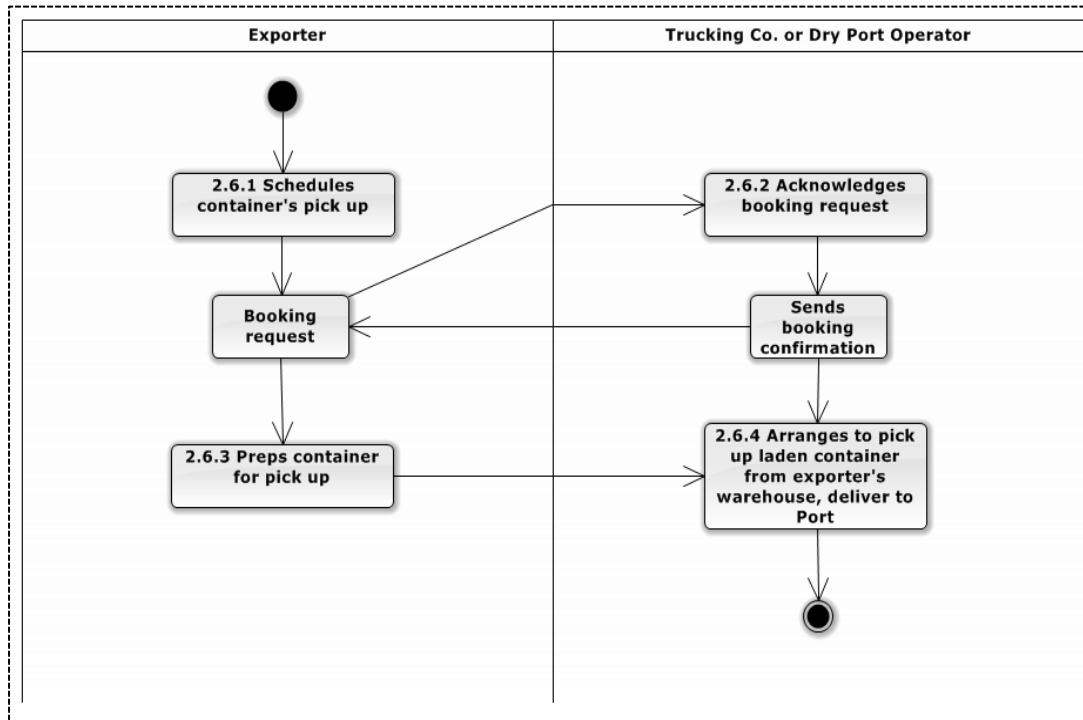


Process area	2. Ship
Business process	2.5 Customs declaration
Rules and regulations	Prakas No. 1447 Customs Declaration and Procedure (2007)
Participant	<ul style="list-style-type: none"> • Exporter • Customs
Input	<ul style="list-style-type: none"> • Requirements by Customs Law
Activities and associated documentary requirements	<p>2.5.1 Exporter prepares and submitted export documents (letter for Customs, commercial invoice, packing lists, VAT, patent, exporter's ID card, & joint inspection report) to Customs HQ.</p> <p>2.5.2 Once approved by Customs' Chief and checked by the administrator, data are registered in the ASYCUDA.</p> <p>2.5.3 Based on exporter's profile and past compliance, color code is assigned, i.e., red, yellow, green, or blue lane.</p> <p>2.5.4 Customs verified SAD's hardcopy and supporting documents.</p> <p>2.5.5 (a) Documentary checks (red and yellow lane), ok.</p> <p>2.5.5 (b) Goods' surveillance (green and blue lane), automatic assessment, collects export duties, if any.</p> <p>2.5.6 Goods inspection (red lane), ok.</p> <p>2.5.7 Re-route to green lane from red and yellow lane.</p> <p>2.5.8 Manual assessment of exports duties, if any, for red and yellow lane.</p> <p>2.5.9 Goods release order is printed.</p> <p>2.5.10 Verified Rules of Origin and Goods is released.</p> <p>2.5.11 Exporter collects SAD from Customs.</p>
Output	<ul style="list-style-type: none"> • Customs declaration is completed.
Average time to complete	<ul style="list-style-type: none"> • 1-2 days

13.6 Process area: 2.6 Loading Container & Transport to Port

This is an extension of core business process area 2.1 “Arrange for Transport”, except the container is now loaded with cargo, sealed (after joint inspection by Customs and Camcontrol), and ready to transport to Port of exit and stow onto vessel. The use case diagram shown in Figure 23 suggests that “Loading Container and Transport to Port” process requires the participation from exporter and trucking company or dry port operator.

Figure 22: 2.6 Loading Container and Transport to Port

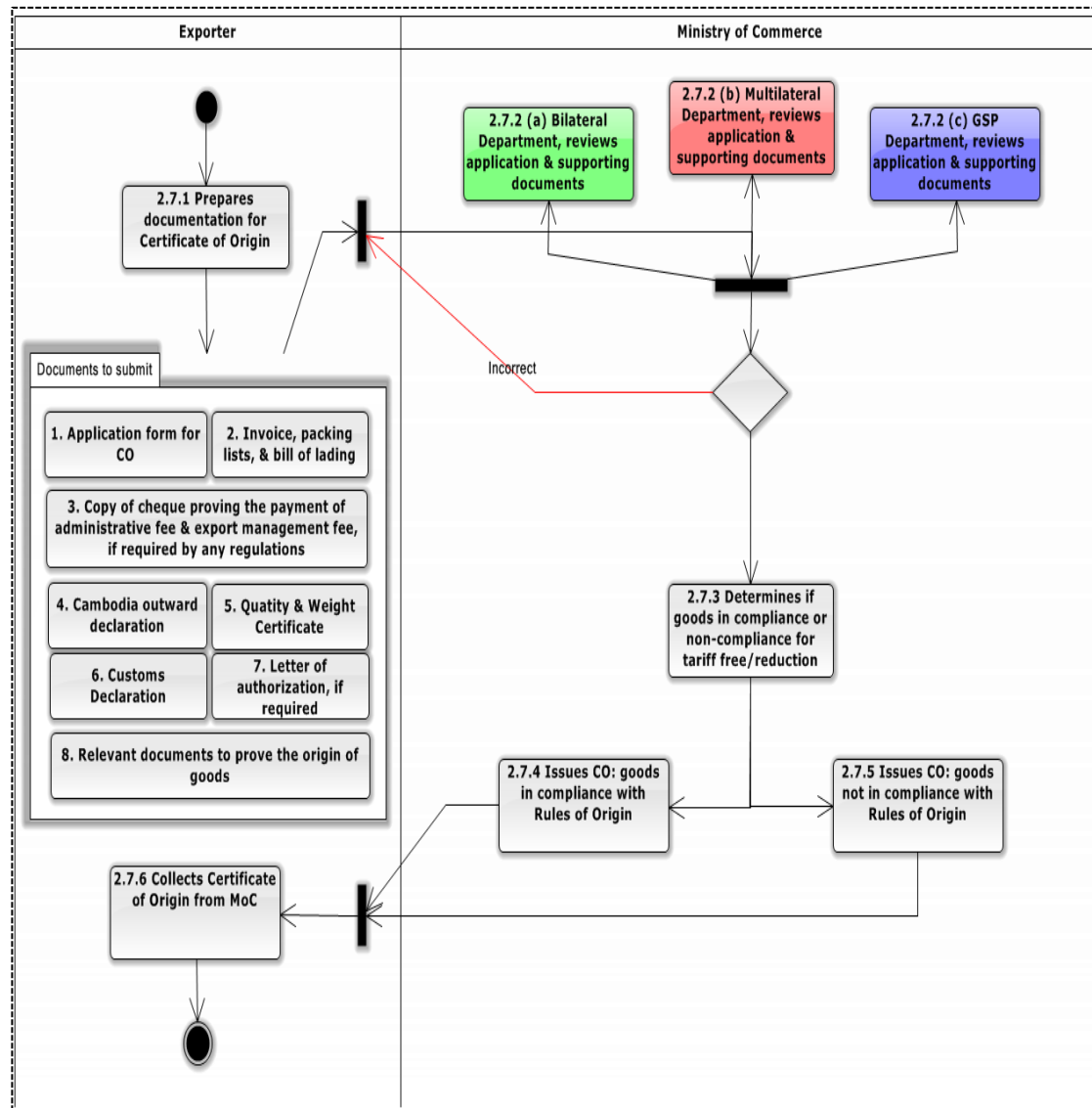


Process area	2. Ship
Business process	2.6 Loading container and transport to Port
Rules and regulations	N/A
Participant	<ul style="list-style-type: none"> • Exporter • Trucking Co. or Dry Port Operator
Input	<ul style="list-style-type: none"> • Exporter is responsible for the delivery of the cargo to the specified port of exit.
Activities and associated documentary requirements	<p>2.6.1 Exporter schedules for pick-up of laden container from the trucking or dry port operator.</p> <p>2.6.2 Trucking or dry port operator confirms booking information with the exporter.</p> <p>2.6.3 Exporter preps the container for pick up.</p> <p>2.6.4 Trucking or dry port operator picks up and delivers the laden container to the Port of exit.</p>
Output	<ul style="list-style-type: none"> • Cargo transports to Port of exit.
Average time to complete	<ul style="list-style-type: none"> • 1-2 days

13.7 Process area: 2.7 Apply for Certificate of Origin

This is the most important piece of document for the buyer and seller and Customs authorities at the importing country, for it affects tariffs and quotas applied between countries for specific product(s). The CO is issue by the Bilateral and Multilateral Trade Department at MoC, depending on the destinations. The activity diagram (Figure 24) shows that “Apply for Certificate of Origin” process involves the exporter and technical department at MoC.

Figure 23: 2.7 Apply for Certificate of Origin



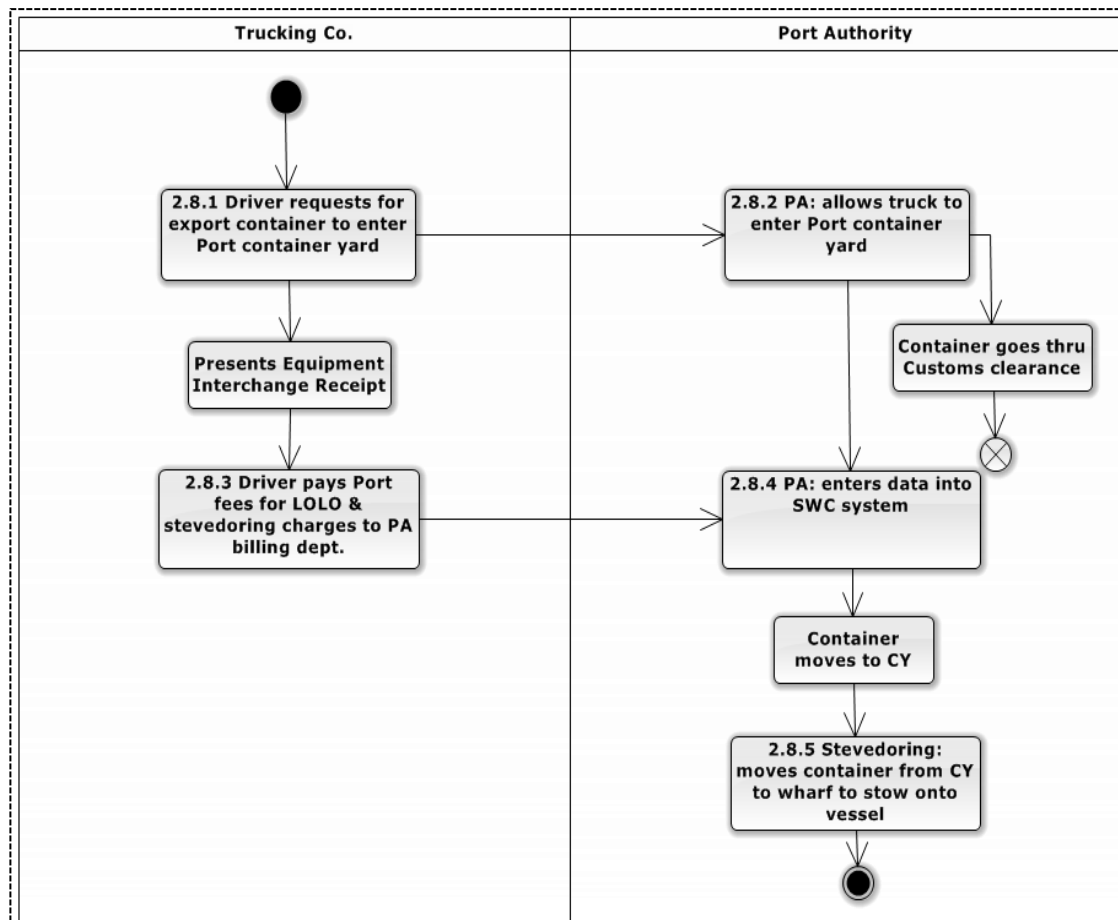
Process area	2. Ship
Business process	2.7 Apply for Certificate of Origin
Rules and regulations	Prakas No. 112 MOC/SM 2013 Revision of Certificate of Origin Issuance Procedures

Process area	2. Ship
Participant	<ul style="list-style-type: none"> • Exporter • Ministry of Commerce
Input	<ul style="list-style-type: none"> • Requirements by importing and exporting country.
Activities and associated documentary requirements	<p>2.7.1 Exporter prepares and submits export documents (application form for Certificate of Origin, a copy of cheque proving the payment of administrative fee and export management fee, if required by any regulation, invoice, packing lists, bill of lading, Cambodia outward declaration and Quantity& Weight Certificate of export goods by Camcontrol, Customs Declaration by the GDCE, Company's relevant documents that can prove the origin of the goods (in case of milled rice and agricultural products in which some are sensitive), and Company's Letter of Authorization of its representative to the appropriate department at the Ministry of Commerce.</p> <p>a) Bilateral Department for EU and Russian Federation</p> <p>b) Multilateral Department for ASEAN, AusNZ, China, Japan, and S. Korea.</p> <p>c) GSP for US, Canada, Mexico, and not listed in 'a and b.'</p> <p>2.7.2 Department's official reviews the application for completeness. If incomplete or missing data, informs exporter to revise or provide more data.</p> <p>2.7.3 Determines if goods in compliance or non-compliance at the importing market.</p> <p>2.7.4 Department's official issues appropriate CO Form when good complies with Rules of Origin whereby exporter eligible for duty free status at the importing country.</p> <p>2.7.5 Department's official issues appropriate CO Form when it is non-compliance and exporter will pay duties at the importing country.</p> <p>2.7.6 Exporter collects the Certificate of Origin from MoC.</p>
Output	<ul style="list-style-type: none"> • Certificate of Origin is obtained.
Average time to complete	<ul style="list-style-type: none"> • 2-3 days

13.8 Process area: 2.8 Container Handling at the Port

The truck driver presents a form called Equipment Interchange Receipt to the port gate showing the container number, then proceeds to pay port fees for loading and unloading container and stevedoring charges to the Port Authority Billing Department. The container then proceeds through the Customs formality and moves to container yard ready for stowing onto the vessel. The use case diagram shown in Figure 25 suggests that “Container Handlings at the Port” process requires the participation from trucking company (driver) and PA officer/worker.

Figure 24: 2.8 Container Handling at the Port Activity Diagram

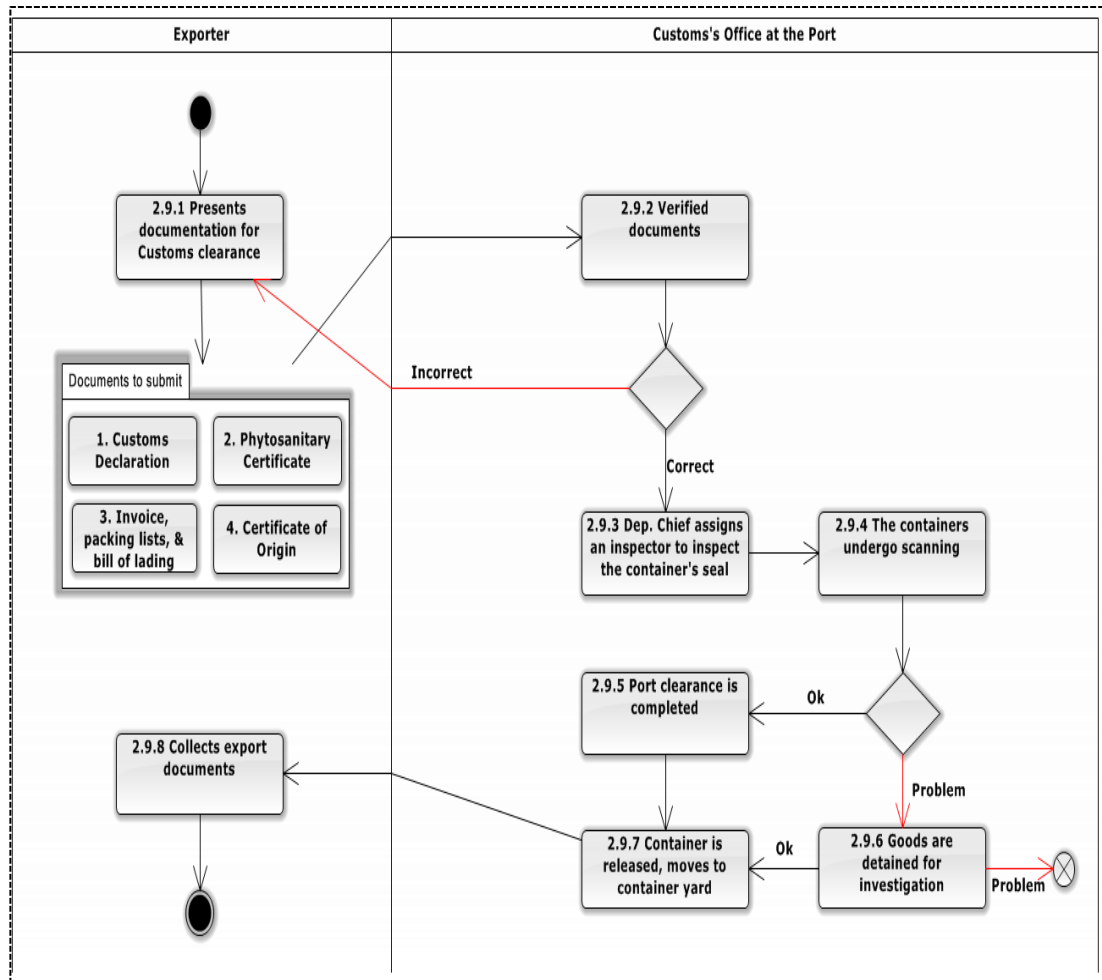


Process area	2. Ship
Business process	2.8 Container handling at the Port
Rules and regulations	N/A
Participant	<ul style="list-style-type: none"> • Trucking Co. (driver) • SAP officer/worker
Input	<ul style="list-style-type: none"> • Autonomous Port procedures
Activities and associated documentary requirements	<p>2.8.1 Driver presents the Equipment Interchange Receipt at gate and request to enter Port container yard.</p> <p>2.8.2 Port Authority's officer allow truck to enter Port container yard, container goes thru Customs clearance.</p> <p>2.8.3 Driver proceeds to pay port fees for loading and unloading container and stevedoring charges to the Port Authority Billing Department.</p> <p>2.8.4 Port Authority's officer enters data into Single Window Computer System, which to inform the Stevedoring Department to proceed with loading and unloading. The data is also share with the carrier (shipping line) to prepare a "load list" for the cargo.</p> <p>2.8.5 Port Authority's worker moves the container from container yard to the wharf to stow onto the vessel.</p>
Output	<ul style="list-style-type: none"> • The cargo is shipped.
Average time to complete	<ul style="list-style-type: none"> • 1 day (in parallel with "Customs Clearance at the Port")

13.9 Process area: 2.9 Customs Clearance at the Port

Customs officer at the Port only checks the related documents and verified the authenticity of the seal on the container. The container may undergo scanning, depending on the type of goods and the risk management assessment. The use case diagram shown in Figure 26 suggests that “Customs Clearance at the Port” process requires the participation from exporter and Customs officer.

Figure 25: 2.9 Customs Clearance at the Port Activity Diagram

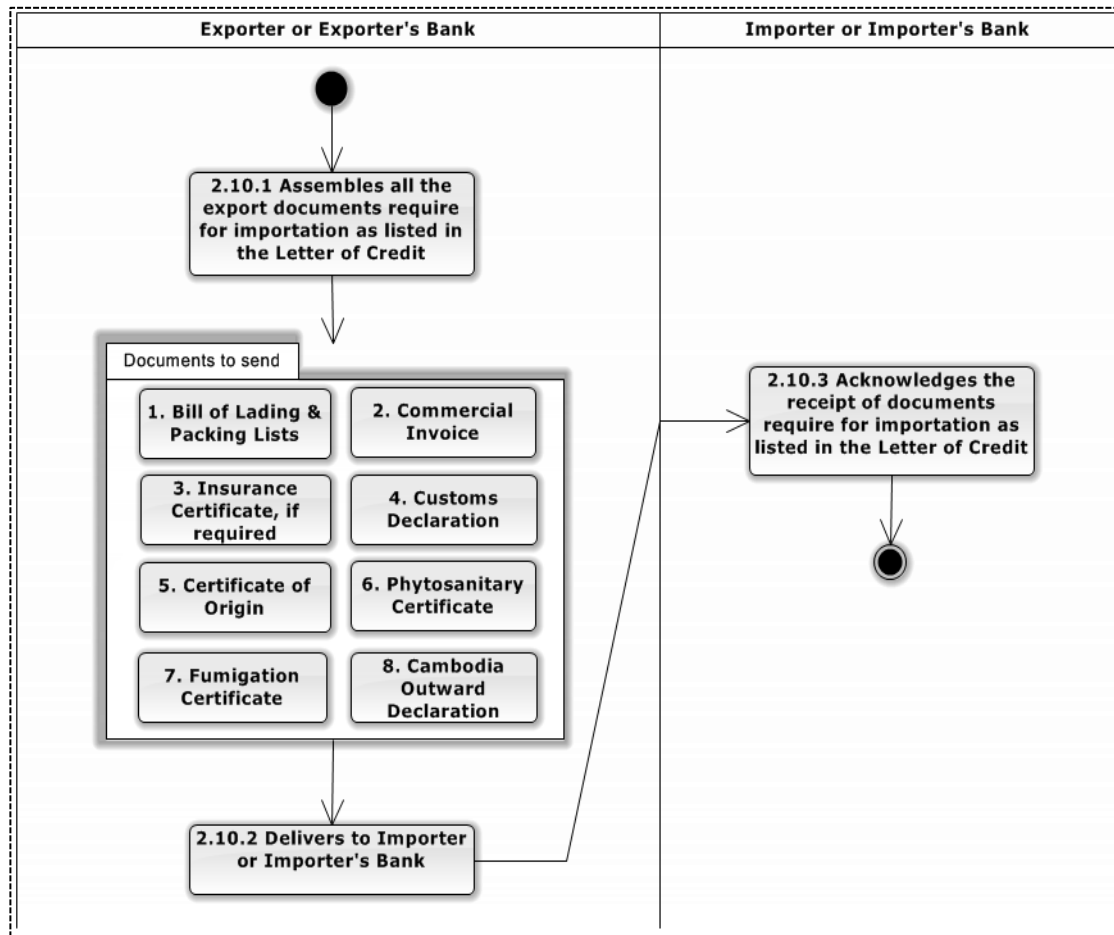


Process area	2. Ship
Business process	2.9 Customs clearance at the Port
Rules and regulations	Prakas No. 1447 Customs Declaration and Procedure (2007)
Participant	<ul style="list-style-type: none"> • Exporter • Customs at the Port
Input	<ul style="list-style-type: none"> • Requirements by Customs Law
Activities and associated documentary requirements	<p>2.9.1 Exporter presents export documents (Customs Declaration, Phytosanitary Certificate, Certificate of Origin, invoice, packing lists, and bill of lading) to Customs official at the Port.</p> <p>2.9.2 Customs official verified documents. If in order or missing documents, informs exporter provide the missing documents.</p> <p>2.9.3 Dep. Chief assigns an inspector to inspect the container's seal for authenticity.</p> <p>2.9.4 The containers then undergo scanning by the concessionaire.</p> <p>2.9.5 Port clearance is completed, if no misconduct is found.</p> <p>2.9.6 Inspector reports case for action if misconduct is found; goods are detained for investigation.</p> <p>2.9.7 Container is released and moves to container yard, ready to be stowed away onto the vessel.</p> <p>2.9.8 Exporter collects export documents from the Customs office.</p>
Output	<ul style="list-style-type: none"> • Customs clearance is completed, cargo ready to sail.
Average time to complete	<ul style="list-style-type: none"> • 1 day (in parallel with "Container Handling at the Port")

13.10 Process area: 2.10 Prepare Documents for Importer

Export documentation falls into 3 essential categories: a) Internal company documentation; b) Documentation to facilitate the physical movement of the goods including establishing title or ownership on transit; and c) Documentation required by importer for Customs clearance, payment, etc. The use case diagram shown in Figure 27 suggests that “Prepare Documents for Importer” process requires the participation from exporter or exporter’s bank and importer or importer’s bank.

Figure 26: 2.10 Prepare Documents for Importer Activity Diagram



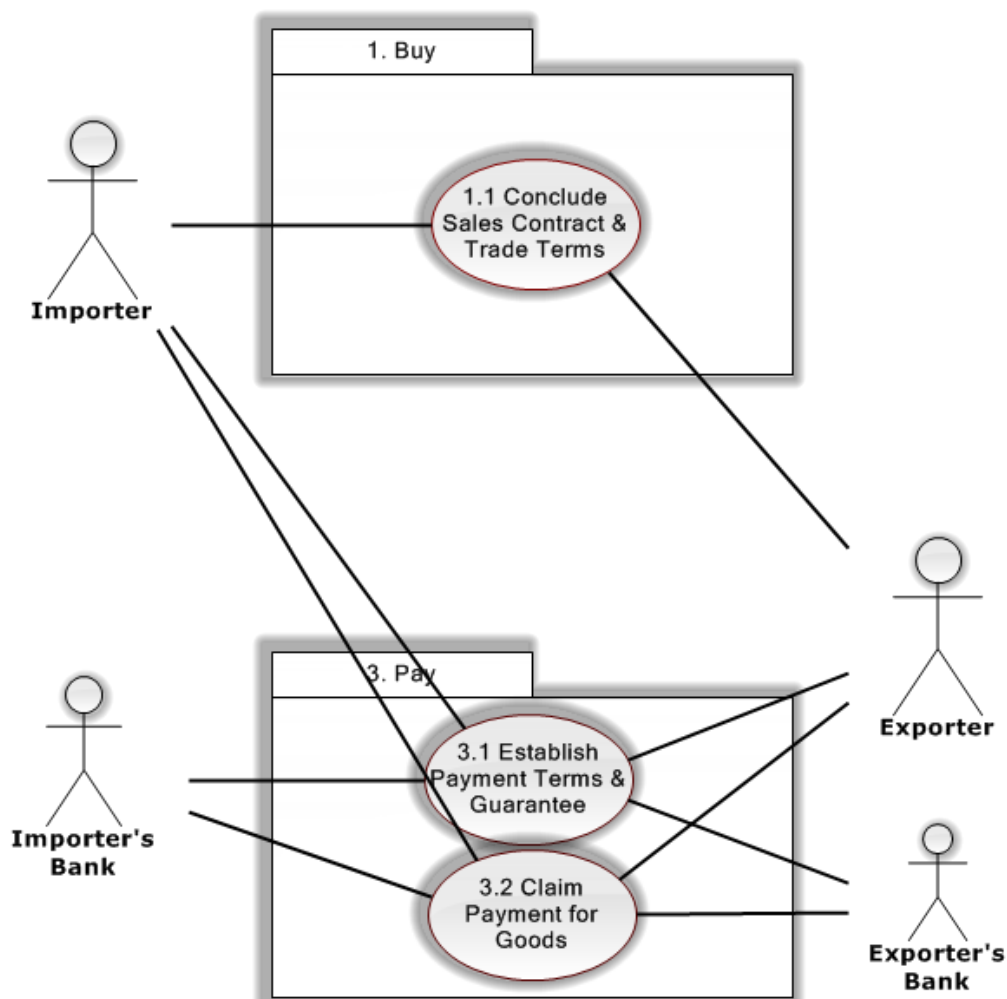
Process area	2. Ship
Business process	2.10 Prepare documents for importer
Rules and regulations	N/A
Participant	<ul style="list-style-type: none"> • Exporter • Importer or Importer's Bank
Input	<ul style="list-style-type: none"> • Requirements by the Letter of Credit
Activities and associated documentary requirements	<p>2.10.1 Exporter assembles all the export documents (commercial invoice, packing lists, bill of lading, evidence of cargo insurance, Customs declaration, Certificate of Origin, Phytosanitary Certificate, Fumigation Certificate, and Cambodia outward declaration).</p> <p>2.10.2 Exporter delivers all the documents require for importation to importer or importer's bank.</p> <p>2.10.3 Importer received and acknowledges the receipt of import documentation.</p>
Output	<ul style="list-style-type: none"> • Ship activities completed.
Average time to complete	<ul style="list-style-type: none"> • 1-2 days

14. Core Business Process Area 3: Pay

Pay process area consists of 2 core business processes the establishment of payment guarantee (buyer) and the collection of payments for goods (seller) using Letter of Credit (LC), shown in Figure 28 use case diagram.

Shipment under Letter of Credit (LC) requires special care for the LC stipulated method, timing of shipment, documentary requirements, and the deadline for negotiation (payment). Exporter strictly adhered to LC terms in all detail, for payment will not be effected unless the documents presented correspond precisely to the requirements of the LC.

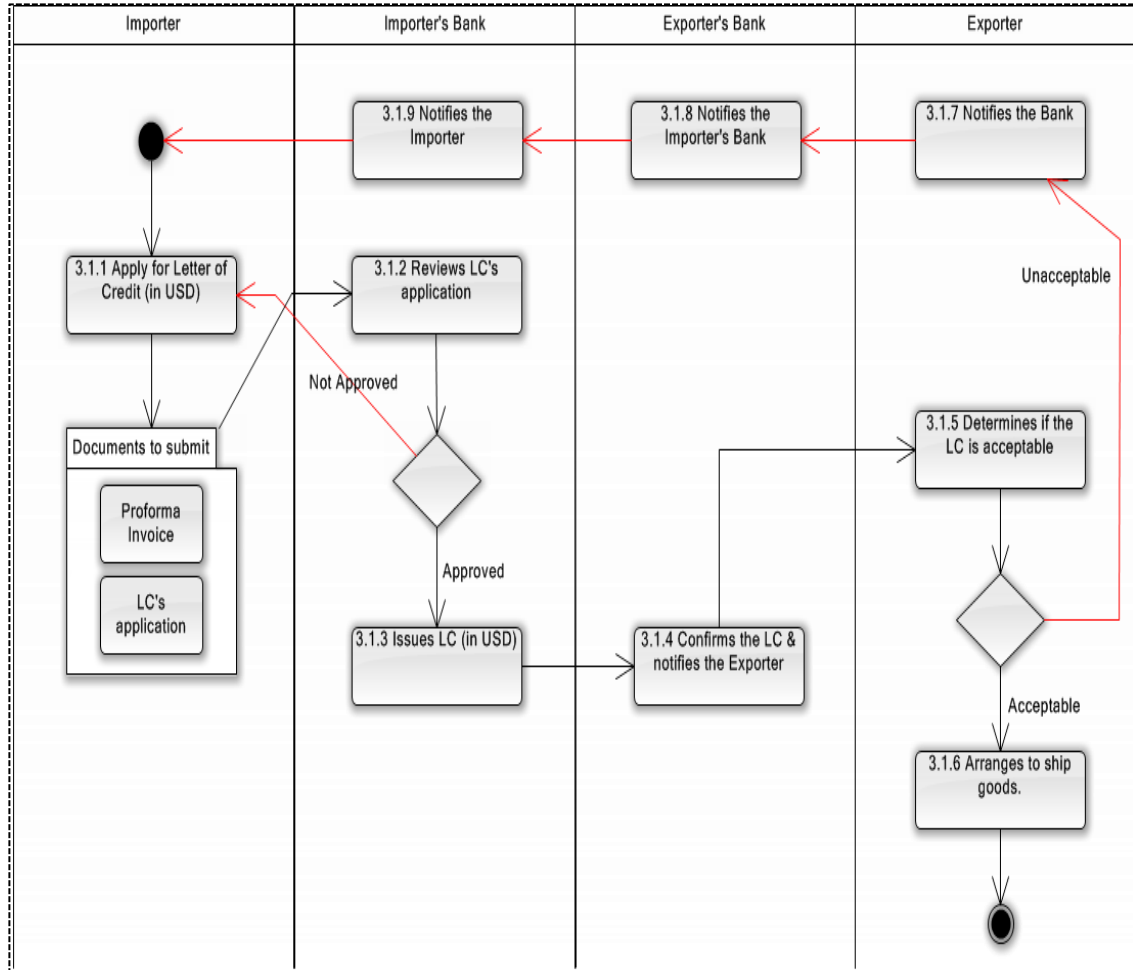
Figure 27: 3. Pay Use Case Diagram



14.1 Process area: 3.1 Establish Payment Terms and Guarantee

The “Establish Payment Terms/Guarantee” activity diagram shown in Figure 29 suggests that this core business process requires the participation from exporter and exporter’s bank, and importer and importer’s bank.

Figure 28: 3.1 Establish Payment Terms & Guarantee Activity Diagram

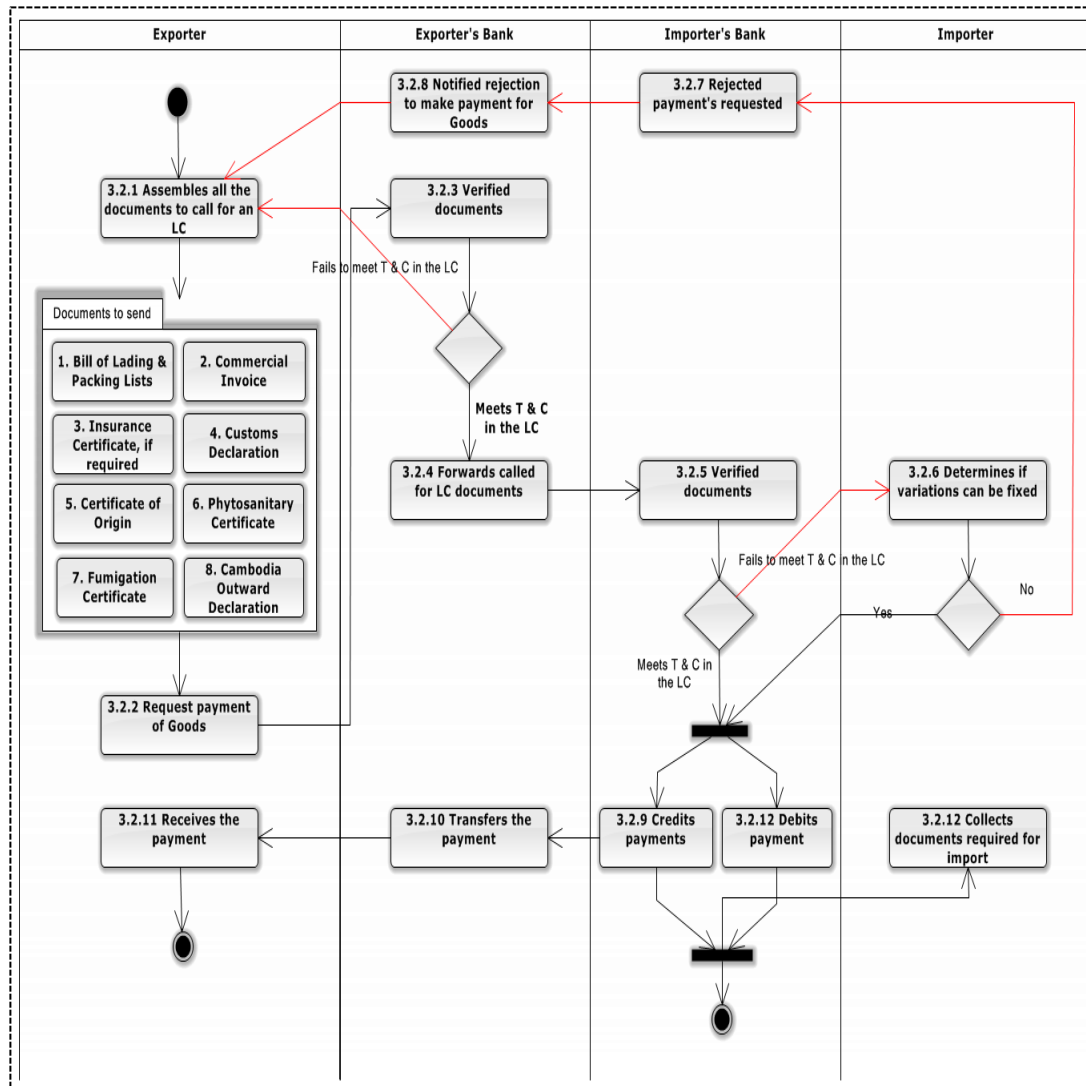


Process area	3. Pay
Business process	3.1 Establish payment terms and guarantee
Rules and regulations	<ul style="list-style-type: none"> Uniform Custom and Practice for Documentary Credit, International Chamber of Commerce Publication No. 500.
Participant	<ul style="list-style-type: none"> Exporter and exporter's Bank Importer and importer's Bank
Input	<ul style="list-style-type: none"> Exporter and importer concluded sales contract and trade terms.
Activities and associated documentary requirements	<p>3.1.1 Importer applies for LC by submitting Application for Irrevocable LC and Proforma Invoice to importer's bank.</p> <p>3.1.2 Importer's bank reviews submitted documents and evaluate importer's credit risk.</p> <p>3.1.3 Importer's bank approved the application, issues LC and forwards the same to exporter's bank via interbank electronic exchange.</p> <p>3.1.4 Exporter's bank establishes the authenticity of the LC, informs exporter that LC is ready for collection.</p> <p>3.1.5 Exporter collects the LC, determines if it meets terms and conditions stipulated in the contractual agreement.</p> <p>3.1.6 When the LC is acceptable exporter makes the necessary arrangements for the delivery of goods.</p> <p>3.1.7 If the LC is unacceptable, exporter to consult it bank.</p> <p>3.1.8 Exporter's bank notifies importer's bank.</p> <p>3.1.9 Importer's bank then consults importer to amend the LC.</p>
Output	<ul style="list-style-type: none"> Payment terms and guarantee established.
Average time to complete	<ul style="list-style-type: none"> 2-3 days

14.2 Process area: 3.2 Claim Payment for Goods.

The “Claim Payment for Goods” use activity diagram shown in Figure 30 suggests that this core business process requires the participation from exporter or exporter’s bank, and importer or importer’s bank.

Figure 29: 3.2 Claim Payments for Goods Activity Diagram

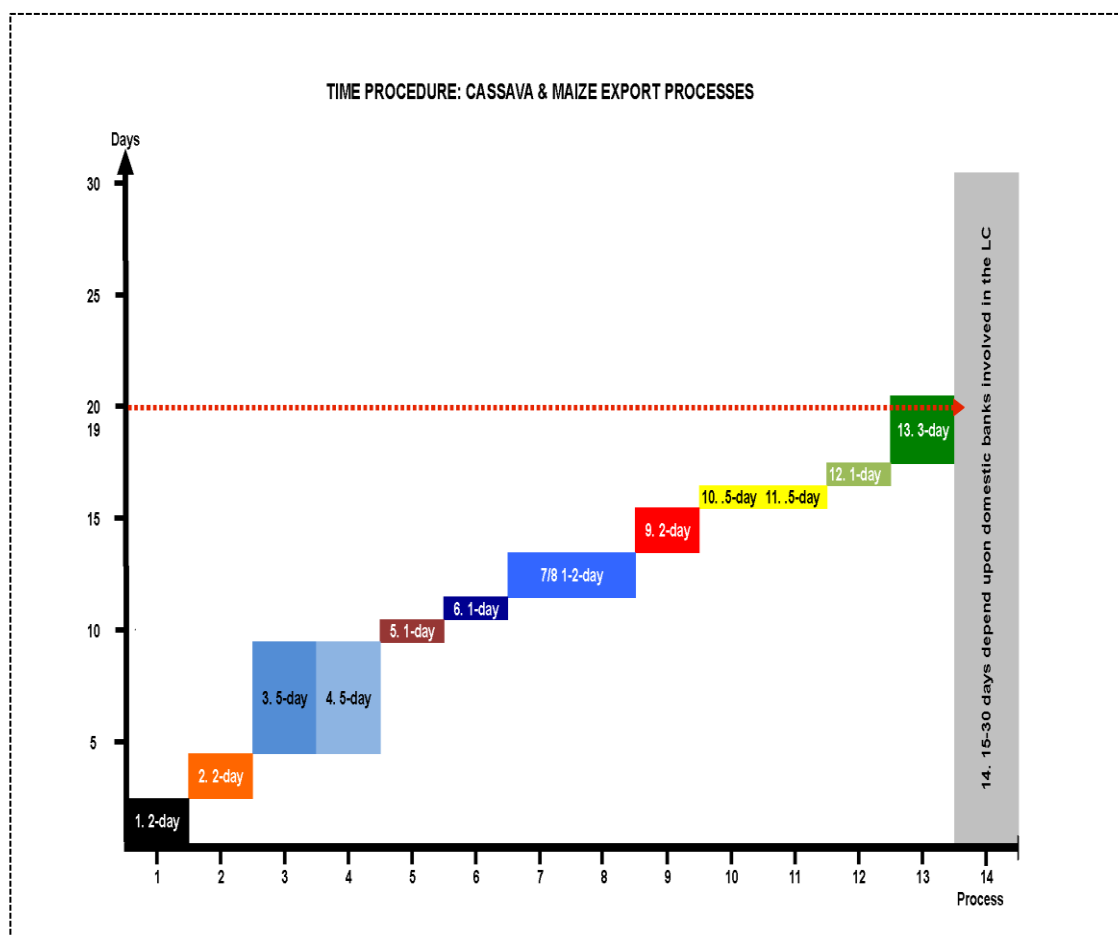


Process area	3. Pay
Business process	3.2 Claim payment for goods
Rules and regulations	<ul style="list-style-type: none"> Uniform Custom and Practice for Documentary Credit, International Chamber of Commerce Publication No. 500.
Participant	<ul style="list-style-type: none"> Exporter or exporter’s Bank Importer or importer’s Bank
Input	<ul style="list-style-type: none"> Exporter has fulfilled contractual agreement in the sales

Process area	3. Pay
	contract.
Activities and associated documentary requirements	<p>3.2.1 Exporter assembles all the export documents (commercial invoice, packing lists, bill of lading, evidence of cargo insurance, Customs declaration, Certificate of Origin, Phytosanitary Certificate, Fumigation Certificate, and Cambodia outward declaration), then, deliver to exporter's bank.</p> <p>3.2.2 Exporter requests its bank to advise importer's bank to proceed with the payment for goods.</p> <p>3.2.3 Exporter's bank reviews submitted documents, determine if they are in compliance with the terms and conditions as listed in the LC. If not, the bank informs exporter about the discrepancies. Exporter then needs to make all the necessary corrections.</p> <p>3.2.4 Exporter's bank forwards the same documents to importer's bank.</p> <p>3.2.5 Importer's bank reviews submitted documents, determine if they are in compliance with the terms and conditions as listed in the LC. If not, the bank informs importer about the discrepancies.</p> <p>3.2.6 Importer determines if discrepancies can be waived.</p> <p>3.2.7 If not, importer's bank declines the request to make payment for goods.</p> <p>3.2.8 Exporter's bank notified exporter about the decline for the payment for goods, so that exporter can make the necessary corrections.</p> <p>3.2.9 When the submitted documents are in compliance, importer's bank transfers the payment for goods to exporter's bank.</p> <p>3.2.10 Exporter's bank credits the payment for goods to exporter.</p> <p>3.2.11 Exporter receives the payment for goods.</p> <p>3.2.12 Importer's bank debits the payment for goods from importer's account and releases documents collected from exporter.</p> <p>3.2.13 Importer collected documents required for import.</p>
Output	<ul style="list-style-type: none"> • Exporter received the payment for goods. • Importer received documents to complete import formalities.
Average time to complete	<ul style="list-style-type: none"> • May takes up to 30 days, after the delivery of goods.

15. Time Chart

Figure 30: Time Chart to Export Cassava & Maize “As Is”



Processes	Day(s) “As Is”	
1. Conclude Sales Contract and Trade Terms	2	2
2. Arrange for Transport	2	2
3. Apply for Phytosanitary Certificate	5	5
4. Arrange for Inspection and Fumigation		
5. Cargo Inspection (Customs and Camcontrol)	1	1
6. Customs Declaration (ASYCUDA)	1	1
7. Loading Container and Transport to Port (PPAP)	1	
8. Loading Container and Transport to Port (SAP)		2
9. Apply for Certificate of Origin	2	2
10. Container Handlings at the Terminal & Stow onto Vessel	1	1

Processes	Day(s) “As Is”	
11. Customs Clearance at Port		
12. Prepare Documents for Importer as Listed on Letter of Credit	1	1
13. Establish Payment Terms and Guarantee	3	3
14. Claim Payments for Goods (may takes up to...)	15-30	15-30
Number of Days to Complete the Processes (PPAP)	19	
Number of Days to Complete the Processes (SAP)		20
Number of Days to Receive Payment (approximately)	15-30	15-30

16. Conclusion

The benefits that can result from various reforms of trade facilitation related measures; be it streamlining and/or consolidating the number of ministries and agencies' documents required per transaction, reducing number of days required to complete the export process, or publishing the formal fees, and reducing informal payments is relatively dependent on the scale of political visibility of the sector.

One may recall the case of the policy of paddy production and rice export, which in the distant past was just a tiny blip on the policy maker radar screen. Today, with the *Rice Export Policy* the Government expressly considers milled rice export as top priority, one window service has been created, at the CDC, to facilitate rice exporters in completing documentary requirements of various government agencies involved in the international trade. The facility eliminates the need for exporters to submit export documents to multiple government ministries and/or agencies in multiple locations.

By extending the “special treatment” similar to the garments and shoes industry, rice exports in 2012 and 2013 experienced double and triple digits increases, respectively compared to same period in 2011.

With regard to private sector service providers, e.g. for fumigation, there have been some efforts to reduce the fees, although exporter still perceived it high and not commensurate with the services provided. SAP has also made substantial efforts to streamline the port operational procedures with particular attention to support and facilitate agricultural products for export. PPAP, started in early 2013, is operating a new container port on 10 hectares of land, which is located about 30 km east of Phnom Penh, along Mekong River, parallel to NR 1 in Kien Svay District of Kandal Province. The new wharf allows two 5,000-ton ships to berth simultaneously and has an annual handling capacity of 120,000 TEUs.

17. Recommendation

There are myriad of interventions, which can be undertaken by private sector actors or by quasi government institutions, and/or the combination of public private partnership that could have drastic impacts on the cost and time to complete the export processes.

These interventions, however, call for long-term commitment in the investment and development in infrastructure such as inland waterway to transport agriculture commodity from where it is being produced to the hub where it is ready for export, and grain elevator and/or commodity warehouse at the strategic locations along the railroad lines and inland ports throughout the country.

In the intermediate term SNEC should recommend use of playbook of the *Rice Export Policy*, a policy to extend the same “special treatment” to the exporter of cassava and maize.

Measures	Reduction		
	Days	Documents	Costs (USD)
Intermediate			
<ul style="list-style-type: none"> One window service should to be made available to exporter of cassava and maize. 	1-2	n/a	n/a
Mid-term (6-month to 1-year)			
<ul style="list-style-type: none"> Reduce activity 2.2 apply for Phytosanitary Certificate from 5-day to 3-day. (Figure 32) 	2	n/a	n/a
<ul style="list-style-type: none"> Reduce activity 2.7 apply for Certificate of Origin from 2-day to 1-day. (Figure 32) (a) 	1	n/a	n/a
<ul style="list-style-type: none"> Waive mandatory scanning for export. (b) 	n/a	n/a	25.00 ⁵⁶
Long-term (1-year to 3-year)			
<ul style="list-style-type: none"> Reform and develop inland waterway. (c) 			
<ul style="list-style-type: none"> SAP and PPAP to collaborate with the private sector (in trucking industry and dry port operator) to implement logistics framework as recommended by the freight forwarder in reducing transport's costs to \$20 per MT/FOB from \$35 per MT/FOB by 2015. (Figures 33-35) 			
<ul style="list-style-type: none"> Invest in grain elevator/commodity warehouse at strategic locations along the railway, inland port, and seaport. 			
<ul style="list-style-type: none"> Form trade group or association by piggyback on the existence group in the rice sector to advocate policy and/or reform that would promote the sector with policy maker. 			

(a) The MoC with the support from the World Bank is working on automation of the process to apply for the CO. Once the online system is live, exporters should be able to obtain the CO in a day or less.

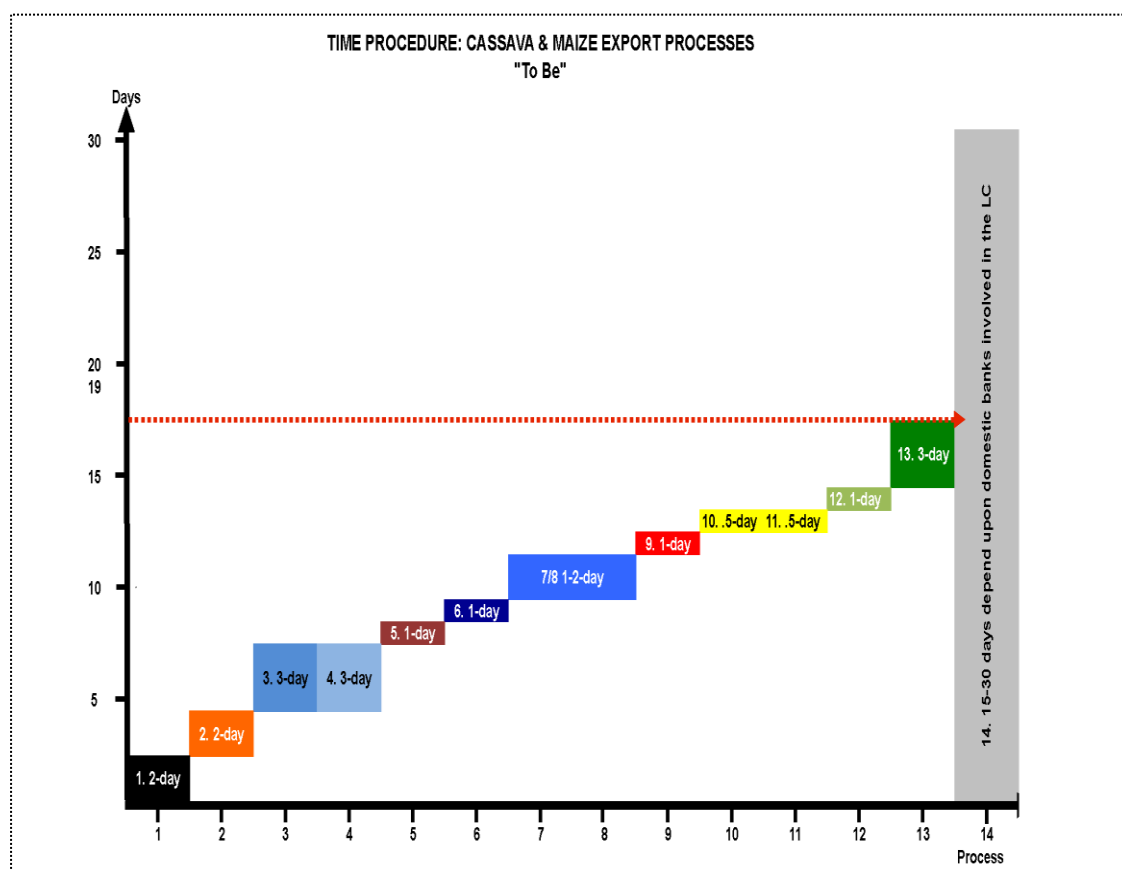
(b) According to exporters and freight forwarders, all container goes through rigorous security check and scanning at the Port of entry. Therefore, Customs should use risks based assessment coupled with exporter and freight forwarder profile for selective scanning.

⁵⁶ For each 20' container and US\$40 for each 40' container.

(c) The absence of multimodal transportation networks deprives the domestic and international traders from the use of more cost-efficient transport modes, i.e., inland waterways and railways.


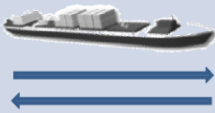


The private sector actors in the trade supply chain – domestic trader, exporter, trade services provider, bank/financial services, port operator, and dry port and trucking company – this group is the most direct beneficiaries of the BPA studies. These service providers should start implementing the BPA to diagnose the inefficiencies and/or bottlenecks along their supply chain. If any complexity and/or non value-added block in the export processes found that are attributable to the government rules and regulations, the service providers' group should prepare advocacy position papers to lobby with relevant government offices to reduce and/or remove the block. If the same is found within the sphere of the organization, steps should be taken to eliminate such inefficiencies to improve firm competitiveness.

Figure 31: Time Chart to Export Cassava & Maize "To Be"



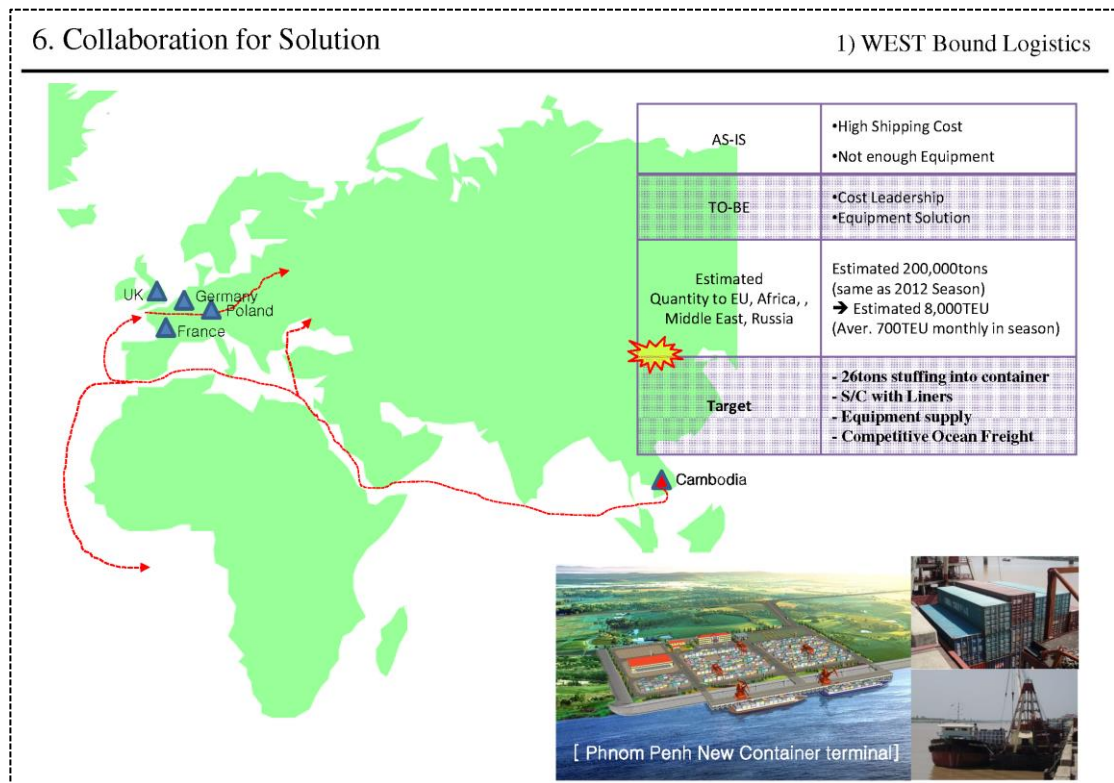
Processes	Day(s) "To Be"	
1. Conclude Sales Contract and Trade Terms	2	2
2. Arrange for Transport	2	2
3. Apply for Phytosanitary Certificate	3	3
4. Arrange for Inspection and Fumigation		
5. Cargo Inspection (Customs and Camcontrol)	1	1
6. Customs Declaration (ASYCUDA)	1	1
7. Loading Container and Transport to Port (PPAP)	1	
8. Loading Container and Transport to Port (SAP)		2
9. Apply for Certificate of Origin	1	1
10. Container Handlings at the Terminal & Stow onto Vessel	1	1
11. Customs Clearance at Port		
12. Prepare Documents for Importer as Listed on Letter of Credit	1	1
13. Establish Payment Terms and Guarantee	3	3
14. Claim Payments for Goods (may takes up to...)	15-30	15-30
Number of Days to Complete the Processes (PPAP)	15	
Number of Days to Complete the Processes (SAP)		16
Number of Days to Receive Payment (approximately)	15-30	15-30

Figure 32: Cambodian Logistics Status

5. Cambodian Logistics Status		2) As-Is & To-Be
Critical factors for saving cost : ① Cargo Balance In & Out ② Volume (by Joint shipment)		
	AS – IS	TO - BE
Bulk Shipment	 <p>Only Export Cargo (1 way)</p> <ul style="list-style-type: none"> •Only Export Cargo (Less Import Cargo) •Not enough Volume •Lot Charter Barge(Shipment by shipment) <p>→ 1.8~3.0 times shipping cost (compare to round trip) → Cargo Owner bear 2 way</p>	 <p>Round trip (Vice-Versa)</p> <ul style="list-style-type: none"> •Ex-Import Cargo arrange •COA (Contract Of Affreight) by Joint shipment •Volume Increasing <p>→ Saving the shipping Cost → Time Charter</p>
	 <p>Unbalanced Cargo In & Out</p> <ul style="list-style-type: none"> -Mainly export to EU, USA (Garment) -Mainly Import from Intra Asia (China etc.) <p>*Market Price (AUG 2013) - Phnom Penh to Shanghai : USD500~650/TEU - Hochiminh to Shanghai : USD100~250/TEU</p> <p>* Not enough empty container caused by unbalanced Cargo In & Out</p>	 <p>Improve Balance</p> <ul style="list-style-type: none"> -Container Cargo Balance approach <p>-Phase I : SC(Service Contract) with liners, 2013 -Phase II : Container Barge expand, 2014 -Phase III : Direct calling from Phnom Penh to Intra Asia(South China etc.), ~2015</p>

Source/copyright: Pan Continental Freight (Cambodia), 2013.

Figure 33: Collaboration for Solution (1/2)



Source/copyright: Pan Continental Freight (Cambodia), 2013.

Figure 34: Collaboration for Solution (2/2)



Source/copyright: Pan Continental Freight (Cambodia), 2013.

SOC = Shipper's Own Container – COC = Carrier's Own Container

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19. Annex

Annex 1: Customs Laws and Regulations

With regard to Customs, in order to meet WTO requirements, the following laws and regulations have been enacted:

- Law on Customs, promulgated on 20 July 2007, consists of 13 Chapters and 80 Articles.
- Supporting Regulations consist of 1 Sub-Decree (Anukret), 25 Ministerial Prakas, and 2 guidelines as following:

a) Sub-Decree:

- Anukret on Prohibited and Restricted Goods List

b) Ministerial Prakas:

- Prakas on Provision and Procedure of Customs Declaration
- Prakas on Establishment and Functioning of Customs Brokers
- Prakas on Customs Valuation of Imported Goods
- Prakas on Customs Bonded Warehouse
- Prakas on Customs Temporary Storage
- Prakas on Refund of Customs Duties and Taxes
- Prakas on Security
- Prakas on Reporting, Movement, Storage and Transport of Exported Goods
- Prakas on Importation of Goods under Temporary Admission
- Prakas on Management of Documents, Books, Records, and other Information
- Prakas on Determination of Exempt Goods
- Prakas on Exempt Goods Control Procedures
- Prakas on Management of Unclaimed Goods
- Prakas on Temporary Export of Goods
- Prakas on Customs Formalities outside Customs Offices
- Prakas on Extension of Customs Zone
- Prakas on Post Clearance Audit by Customs and Excise Department
- Prakas on Customs Transit
- Prakas on Special Customs Procedure in Special Economic Zone
- Prakas on Procedures for the Management of Special Designed Goods

- Prakas on Transportation Distribution and Possession of Imported Goods in the Customs Territory
- Prakas on use of Information Obtained by Customs Officers
- Prakas on Settlement of Customs Offences
- Prakas on Customs Tariff and Tariff Classification of Goods
- Prakas on Reward Distribution
- Prakas on Procedures on Payment of Duty and Taxes and other levies on Imported and Exported Goods
- Prakas on Reporting of Imported Goods

c) Guidelines:

- Instruction No. 583, 30 June 2008, on the implementation of Initial Post Clearance Audit
- Manual in the Customs and Excise Department
- Instruction No. 790, 28 August 2008, and Procedures for Customs Transit

d) The remaining regulations to be enacted are:

- Prakas on Setting of Interest Rates on Debts
- Prakas on Procedures for Temporary Seizure of Goods, Conveyances, Documents and Other Items
- Inter-Ministerial Prakas on Seizure (offence) Report
- Prakas on Appeal Procedures
- Prakas on Exemption for Travellers, Crews, and Border Crossers
- Anukret on Authorization for customs officers to carry out duties outside the customs territory and granting of permission for foreign customs officers to carry out duties in the customs territory.

Source: Cambodian authorities.

Annex 2: Licensing

Licensing

Exporters must provide additional documentation for items that the Government has determined to be sensitive or that are monitored for trade purposes (Table 1). Certain wood products from natural forests and other agricultural products require an export license; the objective is to control the volume of such exports. To obtain an export license the applicant submits an application to Ministry of Agriculture, Forestry, and Fisheries (MAFF), along with the usual supporting documentation, and documentary evidence that the products are from legal sources.

Table 11: Export Licenses, Permits, and Certificates

Type of goods	Documentation	Government authority
Unprocessed rubber	- Export license (valid 60 days)	- Ministry of Commerce, Bilateral Trade Department
Processed wood and non-timber forest products	- Export license (valid 60 days) - Permit letter	- Ministry of Commerce - Ministry of Agriculture, Forestry and Fisheries - Council of Ministers
Sand	- Export permit	- Inter-ministerial committee
Raw fruit, vegetables, plants and agricultural materials (includes pesticides, fertilizers, seed, and seedling materials, feed additives)	- SPS certification	- Ministry of Agriculture, Forestry and Fisheries
Garments	- Certificate of Origin (valid 6 months)	- Ministry of Commerce
Drugs and medicines	- Certificate, Ministry of Health (valid 5 years)	- Ministry of Health
Live animals	- Animal health or CITES certificate (valid 5 years)	- Ministry of Agriculture, Forestry and Fisheries
Art and cultural products	- Authorization - Permit letter (valid 1 year)	- Ministry of Culture and Fine Arts
Fish, crustaceans, mollusks, and other aquatic products	- Transportation permit letter - Certificate of aquatic animal health	- Ministry of Commerce - Fisheries Administration (MAFF)
Jewelry, silverware and uncut or unprocessed precious stones	- Permit letter (valid 1 year)	- National Bank of Cambodia

Source: International Finance Corporation (IFC) (2008), *Handbook on Export Procedures*.

The Forestry Administration (FA) or General Department of Agriculture (GDA) examines the application and makes a recommendation to MAFF, which in turn makes a recommendation to the cabinet of the Council of Ministers (CoM), which grants an export quota to the applicant. The quota is valid for one year, and may be renewed. After receiving a quota, the applicant may apply for an export license from the Ministry of Commerce (MoC). A license is required for each export transaction within the quota.

For wood products from natural forests the export license is made out to the FA, which is the sole entity authorized to export wood and wood products, and which

exports the goods on behalf of the applicant. The applicant must also secure a transportation permit from the FA to transport goods to export points.⁵⁷

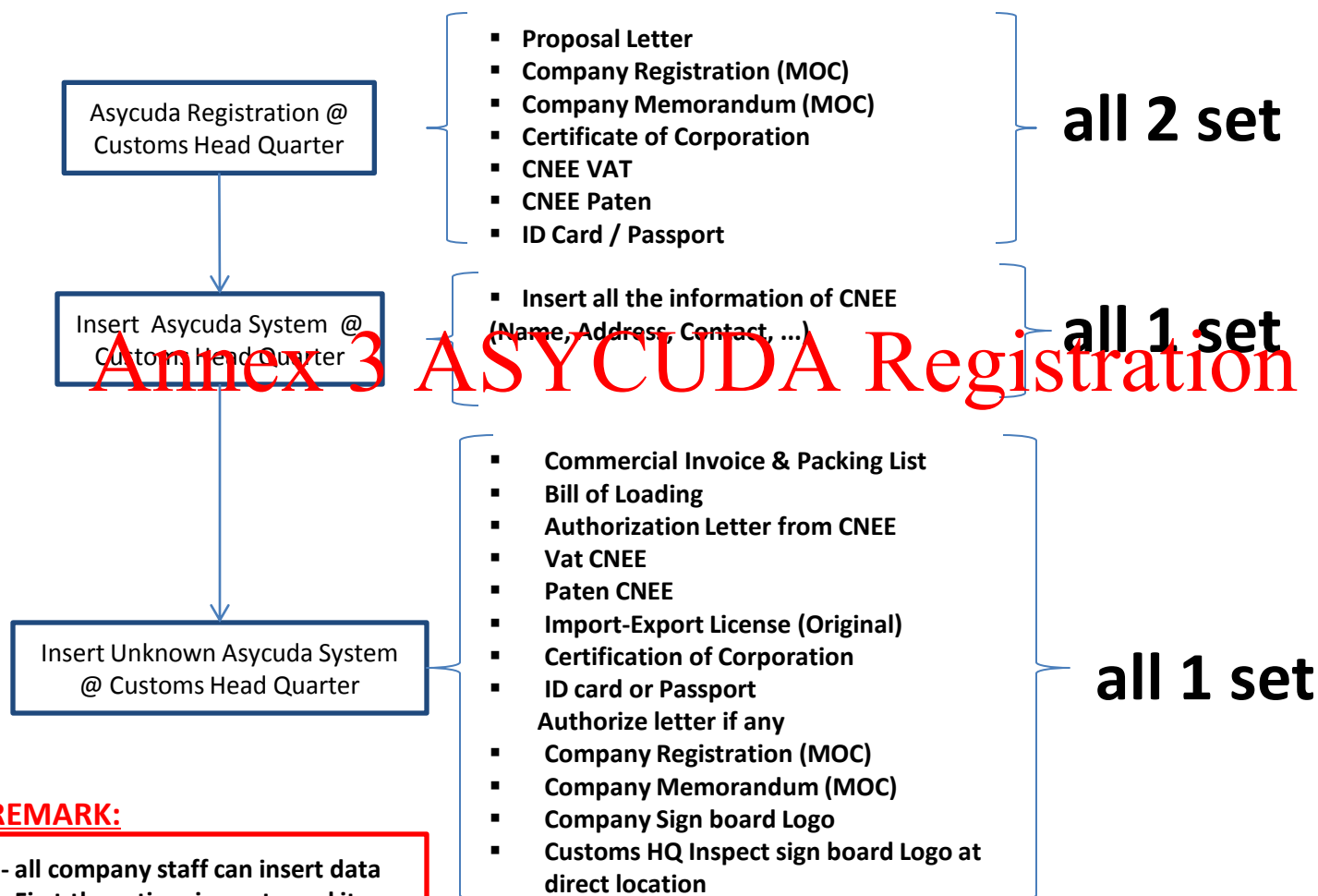
Exports of medicines and narcotics produced in Cambodia require an export license issued by the Department of Drugs and Food (DDF), Ministry of Health (MoH), and MAFF for veterinary medicinal products. Export licensing is maintained and statutorily required under the Law on Amending the Law on Drug Management (2007), Prakas 300, 363, and 754 (2007) and Prakas 1031 as amended by Prakas 82 on Drug Import-Export Procedures (2008). Cambodia has joined the WHO Certification Scheme on the Quality of Pharmaceutical Products Moving in International Commerce, and is in the process of taking the steps necessary to issue certificates under the scheme.

⁵⁷ According to the Government authorities, these procedures conform to GATT Article XX(g), which allows trade measures to be taken to preserve exhaustible natural resources, when such measures complement domestic conservation policies.



Requirement Document for New Annex 3 ASYCUDA Registration Importer & Exporter

Requirement Document for Asycuda New importer



REMARK:

- all company staff can insert data
- First three time import need it
- Discrepancy = 25\$

Company Registration (MOC)



ក្រសួងពាណិជ្ជកម្ម
Ministry of Commerce
លេខ ៣១៣៧ ពណ.បបត

ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ
KINGDOM OF CAMBODIA
Nation - Religion - King

ភ្នំពេញ ថ្ងៃទី ២៩ ខែ ឧសភា ឆ្នាំ ២០១៦

រដ្ឋមន្ត្រីក្រសួងពាណិជ្ជកម្ម សូមបញ្ជាក់ថា :

ក្រុមហ៊ុនពាណិជ្ជកម្មឯកជនមួយ ត្រូវបានចុះឈ្មោះក្នុងបញ្ជីពាណិជ្ជកម្ម និងទទួលស្គាល់ជាស្ថាប័នបុគ្គលពេញលក្ខណៈច្បាប់ គិតតាមបទប្បញ្ញត្តិក្នុងក្របខណ្ឌនៃការចុះបញ្ជីនេះតទៅតាមលក្ខខណ្ឌដូចខាងក្រោម:

- ១- នាមករណ៍របស់ក្រុមហ៊ុន : **ឃីង ឆាយ ឌីអេសអេស**
XING CHHAY DEVELOPMENT Co., Ltd.
- អត្តលេខចុះបញ្ជីពាណិជ្ជកម្ម : Co. ១២៨៨ E/២០១២ ចុះថ្ងៃទី ២១ ខែ ឧសភា ឆ្នាំ ២០១២
- មានទីស្នាក់នៅ : ក្រុមហ៊ុនឯកជនទទួលខុសត្រូវមានកម្រិត
- ២- អភិបាលក្រុមហ៊ុន : លោក RUSLI SUSANTO ប្រធានក្រុមប្រឹក្សាភិបាល
លោក ROBERT SUSANTO អភិបាល
២០០០.០០០ រៀល
- ៣- ដើមទុនក្រុមហ៊ុន : លេខ ៣៨ ថ្ងៃទី ១០ ខែ ឧសភា ឆ្នាំ ២០១២ ខណ្ឌ ព្រះនរោត្តម រាជធានីភ្នំពេញ
- ៤- ទីស្នាក់ការក្រុមហ៊ុន : លេខ ៣៨ ថ្ងៃទី ១០ ខែ ឧសភា ឆ្នាំ ២០១២ ខណ្ឌ ព្រះនរោត្តម រាជធានីភ្នំពេញ
- ៥- កម្មវត្ថុអាជីវកម្ម : ពាណិជ្ជកម្ម : ទិញ លក់ ផ្លាស់ប្តូរទំនិញ និងសេវា អាចរំលែកទំនិញគ្រប់ប្រភេទ - ទំនិញ និងសេវា : បរិក្ខារបោះពុម្ពគ្រប់ប្រភេទ
- ការជួលដាក់យ៉ាងទូលំទូលាយ ទំនិញគ្រប់ប្រភេទ - ការជួលជួលសំភារៈ ទំនិញ គ្រប់ប្រភេទ
- ប្តូរប្រាក់ កែច្នៃ ទិញ លក់គ្រឿងអលង្ការ
- មន្ទីរពេទ្យព្រះព្យាបាលជម្ងឺ
- បើកសាលារៀន
- ភ្នាក់ងារពាណិជ្ជកម្ម - គំណាងពាណិជ្ជកម្ម
- សេវាពិគ្រោះយោបល់លើផ្នែកហិរញ្ញវត្ថុ ពាណិជ្ជកម្ម
- សេវាការងារជូនអតិថិជនធ្វើក្នុង និងក្រៅប្រទេស
- សេវាផ្នែកព័ត៌មានវិទ្យា
- សេវាផ្សាយពាណិជ្ជកម្ម
- បោះពុម្ពផ្សាយ
- ផលិតឱ្យកាតយន្ត វីដេអូ CD
- ដឹកជញ្ជូន : ផ្លូវទឹក ផ្លូវគោក ផ្លូវអាកាស - សេវាបរិក្ខារ និងចែកចាយទំនិញ
- សេវាការកែច្នៃឯកសារលើកាដូ
- សាងសង់ ជួលជួល អគារ ស្ថាន ផ្ទះ - សាលារៀន គ្រួសារ គ្រូពិនិត្យនិងសិក្សា គម្រោងប្លង់សំណង់គ្រប់ប្រភេទ



- ទេសចរណ៍ : សណ្ឋាគារ ភោជនីយដ្ឋាន មជ្ឈមណ្ឌលកំសាន្ត
- និយោគលើវិស័យកសិកម្ម : ដាំដំណាំ ចិញ្ចឹមសត្វ
- និយោគលើវិស័យឧស្សាហកម្ម : ដាក់ចេញ ក្រសិប្បកម្ម ។

៦- ទិវង្គត : ៨៨ ឆ្នាំ
រាល់ដំណាច់ឆ្នាំនីមួយៗ អភិបាលក្រុមហ៊ុនមានកាតព្វកិច្ចកត់សម្រេចទៅលើប្រាក់ចំណូល និងចំណាយក្នុងឆ្នាំនោះ ដែលទាក់ទងទៅនឹងស្ថានភាព របស់ក្រុមហ៊ុននៅនាយកដ្ឋានចុះបញ្ជីពាណិជ្ជកម្ម នៃក្រសួងពាណិជ្ជកម្ម ។
ដើម្បីធ្វើប្រតិបត្តិការលើមុខងារនានា ក្រុមហ៊ុនត្រូវសុំការអនុញ្ញាតជាមុនពីក្រសួង ឬស្ថាប័នដែលគ្រប់គ្រងមុខ ងារនោះ និងសុំការអនុញ្ញាតបើកទីតាំងស្នាក់ការរបស់ក្រុមហ៊ុនពីអាជ្ញាធរដែនដី ។
អ្នកទទួលខុសត្រូវនៃក្រុមហ៊ុន ត្រូវអនុវត្តសម្របសម្រួលទៅតាមច្បាប់ជាធរមាន ។

៧- រដ្ឋមន្ត្រីក្រសួងពាណិជ្ជកម្ម

អគ្គនាយកដ្ឋាន

- ក្រុមប្រឹក្សាអភិវឌ្ឍន៍កម្ពុជា
- ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ
- ក្រសួងសង្គមកិច្ច អតីតយុទ្ធជន និងយុវនីតិសម្បទា
- ក្រសួងការងារ និងបណ្តុះបណ្តាលវិជ្ជាជីវៈ
- ក្រសួងកសិកម្ម
- ក្រសួងឧស្សាហកម្ម រ៉ែ និងថាមពល
- ក្រសួងស្ថាប័នច្បាប់ និងនីតិវិធី
- ក្រសួងសុខាភិបាល
- ក្រសួងទេសចរណ៍
- ក្រសួងសុខាភិបាល
- មន្ទីរពាណិជ្ជកម្មជាតិ
- ក្រសួងព័ត៌មាន
- ក្រសួងអប់រំ យុវជន និងកីឡា
- ក្រសួងវប្បធម៌ និងវិចិត្រសិល្បៈ
- ក្រសួងប្រៃសណីយ៍ និងទូរគមនាគមន៍
- ក្រសួងសាធារណការ និងដឹកជញ្ជូន
- រដ្ឋសេនាទីការងារអាកាសចរណ៍
- អគ្គនាយកដ្ឋានពាណិជ្ជកម្ម និងសេវាកម្ម
- សាលាដំបូងរាជធានីភ្នំពេញ
- មន្ទីរពាណិជ្ជកម្មជាតិភ្នំពេញ - មុខការ
- ឯកសារ - កាលប្បវត្តិ



ឃុំ សាណីដ៍



Certificate of Corporation

ក្រសួងពាណិជ្ជកម្ម

លេខ...៣១៣៧...ណ.ចបណ

MINISTRY OF COMMERCE

No...MOC/D/REG

នាមករណ៍

: ឥន្ទ្រ ឆាយ ឌីវឡប៊ីធីអេស

NAME

: XING CHHAY DEVELOPMENT Co., Ltd.

ចុះបញ្ជីក្រោមលេខ

: Co. ១២៩៨/២០១២ ចុះថ្ងៃទី ២១ ខែ ឧសភា ឆ្នាំ ២០១២

REGISTRATION NUMBER

: Co. 1298/2012 Dated 21 May 2012

ត្រូវបានទទួលស្គាល់ថាជា

: ក្រុមហ៊ុនឯកជនដែលមានកម្រិត

IS ACKNOWLEDGED AS

: PRIVATE LIMITED COMPANY

បានចុះបញ្ជីក្រោមលេខ

ក្រោមការប្រកាសរបស់ក្រសួងពាណិជ្ជកម្ម និងបញ្ជីក្រុមហ៊ុនឯកជន តាមស្តីពីសហគ្រាសពាណិជ្ជកម្ម ក្រុមហ៊ុនឯកជន និងក្រុមហ៊ុនឯកជន ដែលមានជាធរមាន

និងក្របខណ្ឌគ្រប់គ្រងក្រុមហ៊ុន

UNDER THE REGULATIONS OF THE MINISTRY OF COMMERCE AND REGISTER LAW, COMMERCIAL ENTERPRISES LAW, CIVIL CODE AND PENAL CODE OF THE KINGDOM OF CAMBODIA.

ត្រូវបានចុះបញ្ជីក្រោមលេខ

លេខ ៣១៣៧ ណ.ចបណ

ចុះថ្ងៃទី ២១ ខែ ឧសភា ឆ្នាំ ២០១២

PEROM FENG

លោកជំទាវ ក្រសួងពាណិជ្ជកម្ម

MINISTER OF COMMERCE

* វិញ្ញាបនបត្រនេះមានសុពលភាពចាប់ពីថ្ងៃចុះហត្ថលេខាដល់ថ្ងៃទី ២១ ខែ ឧសភា ឆ្នាំ ២០១២

* វិញ្ញាបនបត្រនេះមានសុពលភាពចាប់ពីថ្ងៃចុះហត្ថលេខាដល់ថ្ងៃទី ២១ ខែ ឧសភា ឆ្នាំ ២០១២

* THE CERTIFICATE IS VALID FROM THE SIGNING DATE TO 21 May 2012

* IT WILL BE CONSIDERED VALID AFTER THE STATED DATE.

* វិញ្ញាបនបត្រនេះត្រូវបន្តប្រើប្រាស់ក្នុងរយៈពេល ៣០ ថ្ងៃ មុនថ្ងៃផុតសុពលភាព

* THE RENEWAL OF THIS CERTIFICATE SHALL BE MADE IN 30 DAYS BEFORE THE EXPIRY DATE

ឧបនាយករដ្ឋមន្ត្រី



ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ
អគ្គនាយកដ្ឋានពន្ធដារ
លេខ ១២៩១ អ.ព.ជ

ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ

ទំព័រ ១០៤

វិញ្ញាបនបត្រចុះបញ្ជីអាករលើតម្លៃបន្ថែម
មាត្រា៧៦ នៃច្បាប់ស្តីពីសារពើពន្ធ

សូមបញ្ជាក់ថា :

សហគ្រាស (អក្សរខ្មែរ) : **ស៊ីង ឆាយ ដិវេល៉ូបមេន** លេខអត្តសញ្ញាណកម្មសារពើពន្ធ : 201-103009787
(អក្សរឡាតាំង) : **XING CHHAY DEVELOPMENT Co., Ltd.**

ទ្រង់ទ្រាយអាជីវកម្ម : ក្រុមហ៊ុនឯកជនទទួលស្រូវមានកម្រិត : 6.550 ល.ម

សកម្មភាពអាជីវកម្មចម្បង : ក្រុមហ៊ុន (ពាណិជ្ជកម្ម) ផ្សេងៗ ក្រៅពីការចាត់តាំង

សកម្មភាពអាជីវកម្មបន្ថែម : រាជធានីភ្នំពេញ ថ្ងៃទី 26 JUN 2012

អាសយដ្ឋានទីតាំងសហគ្រាស : លេខ ៣៨ ផ្លូវ សង្កាត់ ទួលសង្កែ ស្រុក-ខណ្ឌ បឹងកេងកង ខេត្ត-ក្រុង ភ្នំពេញ

សារពើពន្ធគ្រូឡិក : លេខ ៣៨ ផ្លូវ សង្កាត់ ទួលសង្កែ ទូរស័ព្ទ : ប្រអប់សំបុត្រ

ទីកន្លែងប្រកបអាជីវកម្មជាគោលដៅ : លេខ ៣៨ ផ្លូវ សង្កាត់ ទួលសង្កែ ស្រុក-ខណ្ឌ បឹងកេងកង ខេត្ត-ក្រុង ភ្នំពេញ

ឈ្មោះអ្នកគ្រប់គ្រងសហគ្រាស : **ROBERT SUSANTO** សញ្ជាតិ : ឥណ្ឌូនេស៊ី

ទីលំនៅ : ផ្ទះលេខ ៣៨ ផ្លូវ ១០១ សង្កាត់ ទួលសង្កែ ស្រុក-ខណ្ឌ បឹងកេងកង ខេត្ត-ក្រុង ភ្នំពេញ

លេខអត្តសញ្ញាណប័ណ្ណ/លិខិតឆ្លងដែន : T565176 ថ្ងៃ ២០០៩ ខែ ០១ ឆ្នាំ ២០១២ ផ្តល់ដោយ : ក្រសួងការបេរទេស ឥណ្ឌូនេស៊ី

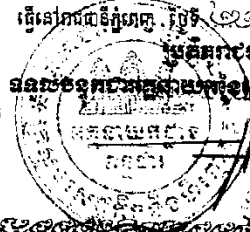
ត្រូវបានចុះបញ្ជីអាករលើតម្លៃបន្ថែម មានលេខអត្តសញ្ញាណកម្មអាករ : 201-103009787 ថ្ងៃទី ២៦ ខែ មិថុនា ឆ្នាំ ២០១២ តទៅ

បញ្ជាក់ : - វិញ្ញាបនបត្រនេះត្រូវដាក់តាំង ឬជួប នៅទីកន្លែងប្រកបអាជីវកម្មជាគោលដៅ

- លេខអត្តសញ្ញាណកម្មអាករ ត្រូវបង្ហាញលើក្រដាសបត្រនិងរាល់លិខិតស្នាមនានាទាក់ទងនឹងអាជីវកម្ម



អត្តលេខចុះបញ្ជីក្រសួងពាណិជ្ជកម្ម : Co.



CNEE Paten

អគ្គនាយកដ្ឋានពន្ធដារ
នៃក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ
អង្គភាព សវនកម្មស្ថាប័នប្រកបដោយស្មារតី
លេខ ០០៨៩៩ ៣៩/សវ/បក

ក្រុមហ៊ុនសាងសង់កម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ

ប័ណ្ណបញ្ជី (របស់សហគ្រាស)

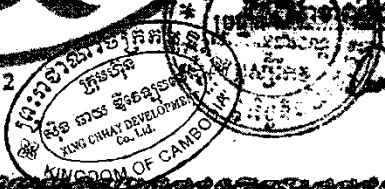
ឈ្មោះសហគ្រាស(អក្សរខ្មែរ) : ខ៊ីង ចាយ អិចធើវ៉ូឡូភី
(អក្សរឡាតាំង) : XING CHHAY DEVELOPMENT CO., LTD.

ក្រុងក្រោយអាជីវកម្ម : ក្រុងហ៊ុនឯកជនឧទ្ទិសឲ្យស្ថាប័នពន្ធដារ
សកម្មភាពអាជីវកម្ម : ពាណិជ្ជកម្ម (អាហារូបត្ថម្ភ) ក្រុមហ៊ុនសាងសង់កម្ពុជាជាតិ
អាសយដ្ឋានទីផ្សារសហគ្រាស : លេខ ៣៨ ផ្លូវជាតិលេខ ៦ ភូមិបឹងកក់ ខណ្ឌបឹងកក់ រាជធានីភ្នំពេញ
សារកម្មសហគ្រាស : លេខ ៣៨ ផ្លូវជាតិលេខ ៦ ភូមិបឹងកក់ ខណ្ឌបឹងកក់ រាជធានីភ្នំពេញ
ទីកន្លែងប្រកបអាជីវកម្មជាគោលដៅ : លេខ ៣៨ ផ្លូវជាតិលេខ ៦ ភូមិបឹងកក់ ខណ្ឌបឹងកក់ រាជធានីភ្នំពេញ
ឈ្មោះអ្នកត្រួតត្រាសហគ្រាស : ROBERT S. SMITH
ទីស្នាក់នៅ : ផ្ទះលេខ ៣៨ ផ្លូវជាតិលេខ ៦ ភូមិបឹងកក់ ខណ្ឌបឹងកក់ រាជធានីភ្នំពេញ
លេខអត្តសញ្ញាណប័ណ្ណ/លិខិតឆ្លងដែន : T565176
ចំនួនប្រាក់ពន្ធប្រចាំឆ្នាំ : ១.១៩០.០០០ រៀល
បង្កាន់ដៃពន្ធលេខ : ៨២០៨៧៦៣ ចុះថ្ងៃទី ០៩ ខែ ០៩ ឆ្នាំ ២០១២

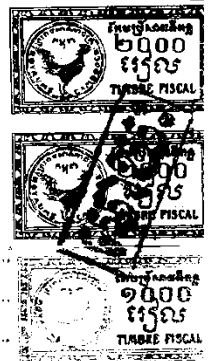
បញ្ជាក់ : - ប័ណ្ណបញ្ជីនេះត្រូវផ្តល់ជូន បុគ្គល នៅទីកន្លែងប្រកបអាជីវកម្ម ។



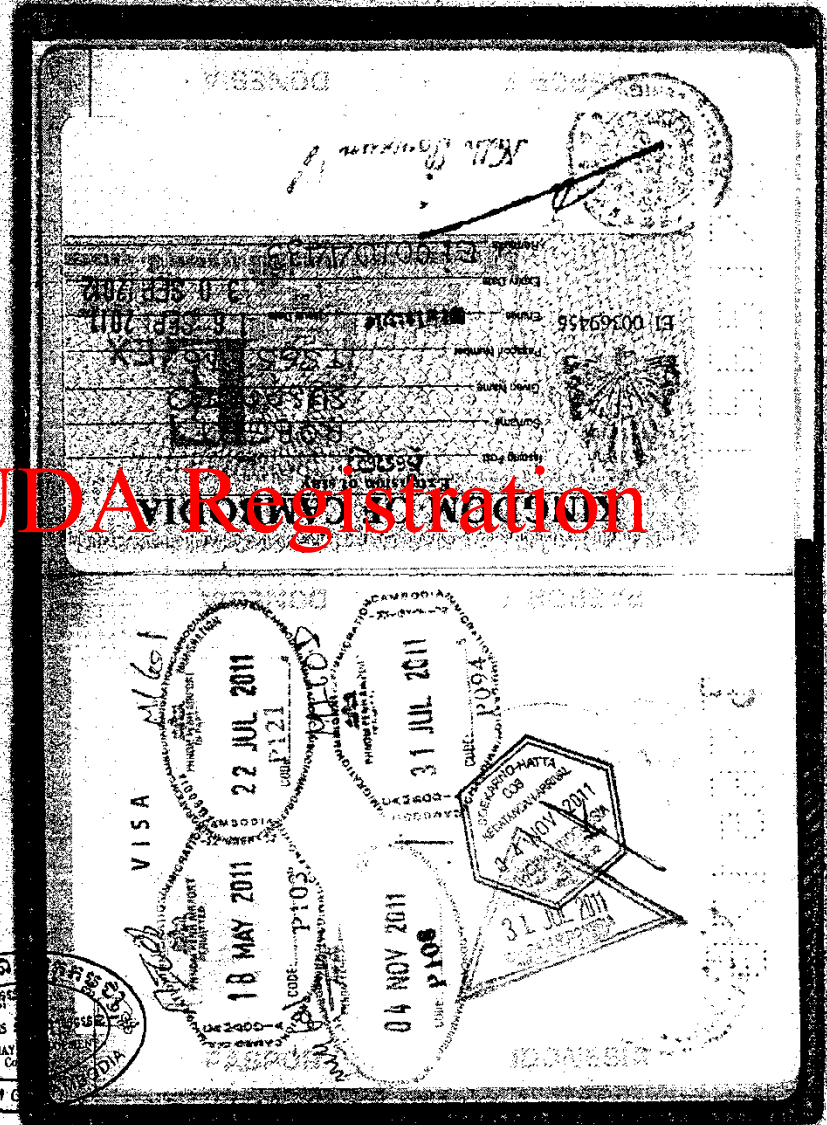
អត្តលេខបញ្ជីស្របតាមពាណិជ្ជកម្ម : Co. 1298 E/2012



ឈ្មោះ ម៉េងហុក



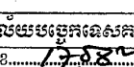
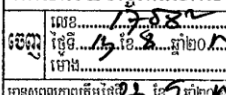
Annex 3 ASYCUDA Registration



Commercial Invoice (Cargo)

ค่าผลประโยชน์ตอบแทนสุทธิ = $CV = \dots 5.262,40 \text{ บาท}$
 ค่าผลประโยชน์ตอบแทนสุทธิ = $Duty \& Taxes = \dots 2.552,26 \text{ บาท}$

COMMERCIAL INVOICE

<p>1) Shipper/Exporter PT. SINAR SOSRO PABRICK TAMBUN JI. DIPONEGORO KM. 39, DESA JAUMULIA, TAMBUN BEKASI 17510, JAWA BARAT, INDONESIA T(62-21) 880 2408 F (62-21) 880 1741</p>	<p>8) No. & Date of Issue 0136/TNV/VII/12 5-Jul-2012</p> <p>9) NO. & Date of L/C</p>
<p>2) For Account & Risk of Messers. XING CHHAY DEVELOPMENT CO., LTD #38, ST.107, SANGKAT TOUL SANGKE, KHAN RUSSEY KEO, PHNOM PENH, CAMBODIA. TEL : (+855) 23 6575 333 EMAIL : XINGCHHAYDEVELOPMENT@YAHOO.COM <u>ATTN : MR. ROBERT SUSANTO</u></p>	<p>10) L/C Issuing Bank</p> <p>11) Remarks</p>  
<p>3) Notify Party SAME AS CONSIGNEE</p>	<p>4) Port of Loading TG. PRIOK, JAKARTA</p> <p>5) Final Destination PHNOM PENH, CAMBODIA</p> <p>6) Carrier SAWASDEE BANGKOK V.0029N</p> <p>7) Sailing on/About 1-Aug-2012</p> <p>CIF Phnom Penh, Cambodia.</p>

12) Marks and Numbers	13) Description of goods	14)Quantity/Unit	15)Unit -price	16)Amount
)	TEHBOTOL SOSRO 500ML (1 ctn = 24 Bottles @ 500 ml)	620 CTNS	US\$4.60	US\$2,852.00
	TEBS 500ML (1 ctn = 24 Bottles @ 500 ml)	524 CTNS	US\$4.60	US\$2,410.40

ମୋଟ ମୂଲ୍ୟ : ୩୩୯୯ CIF (ଦୁଇମାସ)
TOTAL

နိဒါန်း: မြန်မာ (လူမျိုး 5,262,400)။

(အကယ်၍ မရှိပါက)

၁၂. ဦးစီးဌာန၏ အမိန့်အရ ဦးစီးဌာန၏ အမိန့်အရ
 ၁၃. ဦးစီးဌာန၏ အမိန့်အရ ဦးစီးဌာန၏ အမိန့်အရ
 ၁၄. ဦးစီးဌာန၏ အမိန့်အရ ဦးစီးဌာန၏ အမိန့်အရ
 ၁၅. ဦးစီးဌာန၏ အမိန့်အရ ဦးစီးဌာန၏ အမိန့်အရ

မရခွဲနဲ့ ကျွဲလေး ချိပ်

PT. SINAR SOSRO
Pabrik Tambun - Bekasi

(INA FARCHATURRACHMAN)

Packing List (Cargo)

PACKING LIST

<p>1) Shipper/Exporter PT. SINAR SOSRO PABRICK TAMBUN JL. DIPONEGORO KM. 39, DESA JAUMULIA, TAMBUN BEKASI 17510, JAWA BARAT, INDONESIA T(62-21) 880 2408 F (62-21) 880 1741</p>	<p>8) No. & Date of Issue 0136/INV/VII/12 5-Jul-2012</p> <p>9) NO. & Date of L/C 0</p> <p>10) L/C Issuing Bank</p> 
<p>2) For Account & Risk of Messers. XING CHHAY DEVELOPMENT CO., LTD #38, ST.107, SANGKAT TOUL SANGKE, KHAN RUSSEY KEO, PHNOM PENH, CAMBODIA. TEL : (+855) 23 6575 333 EM : XINGCHHAYDEVELOPMENT@YAHOO.COM ATTN : MR. ROBERT SUSANTO</p>	<p>11) Remarks</p>
<p>3) Notify Party SAME AS CONSIGNEE</p>	<p>4) Port of Loading G. BRUK, JAKARTA</p> <p>5) Final Destination PENANG, PENANG, MALAYSIA</p> <p>6) Carrier SAWASDEE KONGKOK V.0029N</p> <p>7) Sailing on/about 1-Aug-2012</p>

DA Registration

12) Marks and Numbers	13) Description of goods	14) Quantity/Unit	15) Net-weight (kGS)	15) Gross-weight (kGS)	16) Measurement
	TEHBOTOL SOSRO 500ML (1 ctn = 24 Bottles @ 500 ml)	620 CTNS	8,019.68 KGS	8,247.00 KGS	
	TEBS 500ML (1 ctn = 24 Bottles @ 500 ml)	524 CTNS	6,922.00 KGS	6,970.04 KGS	

TOTAL: 15,217.04 KGS



PT. SINAR SOSRO
Pabrik Tambun - Bekasi

(IMA FARCHATURRACHMAH)

Bill of Lading

Company Memorandum (MOC)

Consignee/Shipper (Complete Name and Address)
PT. SINAR SOSRO
PABRIK TAMBUN
JL. DIPONEGORO KM.39, DESA JATIMULYA, TAMBUN
BEKASI 17510, JAWA BARAT - INDONESIA
T(629-21)880 2408 F(62-21)880 1741

Bill of Lading No. **KPL12076802**

KPL
BILL OF LADING
SURRENDERED

XINGCHHAY DEVELOPMENT CO., LTD
#38, ST.107, SANGKAT TOUL SANGKE,
KHAN RUSSEY KEO, PHNOM PENH,
CAMBODIA. TEL : (+855) 23 6575 333
EMAIL : XINGCHHAYDEVELOPMENT@YAHOO.COM
ATTN : MR. ROBERT SUSANTO
Notify Party (Complete Name and Address)

FRAN CONHINHA FREIGHT CO LTD
#649 FRAN SISO WAY STREET, SANGKAT SRAS
CHORK KHAN DUAN PENH, PHNOM PENH,
KINGDOM OF CAMBODIA
TIP : +855-23 992 775 FAX : +855-23992 775

SAME AS CONSIGNEE

Freight by **SEA** Place of receipt **TO: PRIOK, JAKARTA**

Ocean Vessel **SAWASDEE BANGKOK V.0029N**

Port of Loading **PHNOM PENH, CAMBODIA** Port of Discharge **PHNOM PENH, CAMBODIA**

Particulars of Goods **1x20' GP = 1,144 CTNS**
420 CTNS TEH BOTOL SOSRO 500 ML
(1 CTN = 24 BOTTLES @ 500 ML)
524 CTN TESS 500 ML
(1 CTN = 24 BOTTLES @ 500 ML)

SHIPPER'S LOAD AND COUNT: **G.W. 15,217.04 KGS** **MEAS. 25,000 CBM**
N.W. 14,797.60 KGS

NON NEGOTIABLE

SHIPPED ON BOARD DATE
AUGUST 01, 2012
BY SAWASDEE BANGKOK V.0029N
ATTN: PRIOK, JAKARTA

Freight amount **PT. KONESIA PROLOGIX LINE**
AS AGENT FOR THE CARRIER K.P.L. LINES

Number of original B/L **THREE (3)** Place and date of issue **JAKARTA, AUGUST 01, 2012**

Terms of BILLS OF LADING contained on reverse side

លក្ខន្តិកៈក្រុមហ៊ុន

MEMORANDUM AND ARTICLES OF ASSOCIATION

កូម៉េស៊ីន

KoMer-CN Co., Ltd.

សហគ្រាសឯកជនកូម៉េស៊ីន
SINGLE MEMBER PRIVATE LIMITED COMPANY
លើកទុន : ៥.000.000 រៀល

Power Attorney Letter

ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ

លីខិតស្តេស៊ី

ប្រធានក្រុមហ៊ុន XING CHAY DEVELOPMENT (មានអ.ប.លេខ 103 009787)
អាសយដ្ឋានលេខ #38 ផ្លូវលេខ 103 សង្កាត់ ព្រៃឈរ ក ខណ្ឌ ព្រៃនប់ រាជធានីភ្នំពេញ
ទូរស័ព្ទលេខ (855) 23 6575 323 ។

ស្វែងរកសិទ្ធិជន

សូមផ្ញើសន្និដ្ឋាន

ប្រធានក្រុមហ៊ុន Deo Continental Freight Co., LTD (មានអ.ជ.ប.លេខ 10400/070)
អាសយដ្ឋានក្រុមហ៊ុន 6119 ផ្លូវលេខ 1 សង្កាត់បឹងកក់រាជធានីភ្នំពេញ កម្ពុជា
តំណាងដោយលោក / លោកស្រី លី ឌី ឡា កម្មវិធីនាំចេញ ទូរសព្ទលេខ 855 93 994 776
ថ្ងៃទី 12 ខែ 04 ឆ្នាំ 2012 ដើម្បីស្នើសុំប្រគល់ប្រាក់ក្នុងការបំពេញបែបបទបញ្ចេញទំនិញពីតម្កល់ ឆ្លងទំនិញស្របច្បាប់
និងជាកម្មសិទ្ធិរបស់ក្រុមហ៊ុននីតិប្រតិបត្តិការក្នុងនាមរដ្ឋមានទំនិញ ស្រូវស្រស់
ចំនួន 1,144 PKGS; ទម្ងន់សរុប 15,270 KGS; ដឹកតាមការឈ្មោះ 1st Mar 16; តាមរោង (Voy) 07414 និង
បានចូលជួលរថ្ងៃទី 12 កំណត់ដៃអនុរដ្ឋាធិការពន្ធ នៅថ្ងៃទី 12 ខែ 08 ឆ្នាំ 2012 ដូចមានសារយុទ្ធិក្នុងឯកសារកាប្រគល់
ខាងក្រោមនេះ ៖

9. សិទ្ធិអនុញ្ញាតលេខ: ចុះថ្ងៃទី 22/06/2019
 10. ក្រុមប្រឹក្សា និងបុគ្គលិក: ចុះថ្ងៃទី 05/07/2019
 11. អញ្ញាតបណ្ណាល័យ: ចុះថ្ងៃទី 01/08/2019

[illegible]

ធ្វើនៅរាជធានីភ្នំពេញ, ថ្ងៃទី 14 ខែ 08 ឆ្នាំ ២០

ប្រធានក្រុមប្រឹក្សា



ഭീമ-ബ്രഹ്മ



Roberto Susanto

ALKS

16/08/12

កុហ្នឹង (ខេមបូឌា)

Kogid(Cambodia) PLC

#649,street 1, Sangkat Srah Chork Khan Daun Penh,
Phnom Penh, Cambodia
Tel: 85597 587-4102

លិខិតឧបទ្ទេសនាម

គោរពជូន

លោកជំទាវនាយកដ្ឋានកិច្ចការច្បាប់ សមណកម្មនឹងទំនាក់ទំនងសាធារណៈ

ក្រុមហ៊ុន KOGID CAMBODIA PLC.,

អាសយដ្ឋាន: #649, street 1, Sangkat Srah Chork Khan Daun Penh,
Phnom Penh, Cambodia

සුභසංවාද

លោក **សិរ សុខឡាដាក់** រោទ៍ ប្រុស សញ្ជាតិ ខ្មែរ ដែលមានអត្តសញ្ញាណប័ណ្ណ លេខ ០១០៥៨៧០៣២ ចុះថ្ងៃទី ១៧ ខែវិច្ឆិកា ឆ្នាំ ២០០៦ នឹងលេខទូរស័ព្ទ០១២ ៨០ ៨៨ ៨២។ មានឋានៈជាបុគ្គលិកផ្នែកដឹកនាំរបស់ក្រុមហ៊ុន **KOGID CAMBODIA PLC.** មានសិទ្ធិចុះហត្ថលេខាលើឯកសារផ្សេងៗសំរាប់ការនាំចេញ-ចូលរបស់ក្រុមហ៊ុន។

សេចក្តីដូចបានដឹងពីមុនខាងលើ សូម លោកប្រធាននាយកកិច្ចការច្បាប់សវនកម្ម និងទំនាក់ទំនង សាធារណៈមេត្តាទទួលស្គាល់ និងអនុញ្ញាតិអោយ លោក អ៊ា សុវណ្ណដារ៉ា ដើម្បីបានសិទ្ធិគ្រប់គ្រាន់ដោយ ក្តីអនុគ្រោះ។


ថ្ងៃទី ខែ ឆ្នាំ ២០១២
នាយករដ្ឋមន្ត្រី

អ្នកទទួលសិទ្ធិ វិទ្យា សុវណ្ណជារ៉ា
ហាតលេខាគំរូ

ស្តី ប្រាំសិរ

**Company Income Last 12 month
Letter (for Unknown company)**

Company Sign Board LOGO

 **ព្រះរាជាណាចក្រកម្ពុជា**
ជាតិ សាសនា ព្រះមហាក្សត្រ (ប្រគល់ឱ្យអ្នកបង់)
លេខ : 423476

អគ្គនាយកដ្ឋានពន្ធដារ
នៃក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ **លិខិតបញ្ជាក់ការបង់ប្រាក់ពន្ធ**
តាមកម្រៃប្រចាំថ្ងៃបង់ប្រាក់ពន្ធ **សម្រាប់អ្នកបង់ប្រាក់ពន្ធ**
ចង់បង់ប្រាក់ពន្ធ

សម្រាប់ : កូឌីដ (ខេមបូឌា) () **លេខអត្តសញ្ញាណកម្ម** 100157904
Kogid (Cambodia) PLC

អាសយដ្ឋានអាជីវកម្ម: ១៤៩ ផ្លូវ ១ សង្កាត់ ស្រះចក ខណ្ឌដូនពេញ ខេត្ត/ក្រុង ភ្នំពេញ

កាលបរិច្ឆេទប្រាក់ពន្ធបង់ : ០១ ធ្នូ : ២០១២ **សរុបចំនួន :** 13,268,000 រៀល ក្នុងនោះ :

ប្រភេទប្រាក់ពន្ធបង់	ប្រភេទពន្ធ	ប្រាក់ពន្ធ	ប្រាក់ពន្ធចំនួនបន្ថែម	ការប្រាក់	សរុប	ប្រកាសផលសាវ
Type of Payment	Type of Tax	Tax Amount	Additional Tax	Interest	Total	Credit Advice
សកម្មភាពអាជីវកម្ម : Business Activity	ផលិតផលកសិកម្ម Manufacture of agricultural products					
ប្រាក់ពន្ធប្រកាស Tax Declared	ពន្ធលើប្រាក់បៀវត្ស Salary Tax	4,648,904			4,648,904	1204600001671 15/02/2012
	ពន្ធលើអត្ថប្រយោជន៍បន្ថែម Pringe Benefit Tax	2,963,837			2,963,837	1204600001671 15/02/2012
	ប្រាក់បង់ពន្ធលើប្រាក់ចំណេញ Prepayment of Profit Tax	7,275			7,275	1204600001671 15/02/2012
	ពន្ធកាត់ទុកលើសេវាកម្ម ១៥៥ Withholding Tax on Services	4,511,796			4,511,796	1204600001671 15/02/2012
	ពន្ធកាត់ទុកលើផ្ទៃលេខ (ប្រវត្តិបុគ្គល) Withholding Tax on Rental (P)	811,200			811,200	1204600001671 15/02/2012
	ពន្ធកាត់ទុកលើផ្ទៃលេខ (មីតិបុគ្គល) Withholding Tax on Rental (Le)	324,480			324,480	1204600001671 15/02/2012
សរុបចំនួនប្រាក់ពន្ធបង់		13,267,492			13,267,492	
					ទឹកប្រាក់បង់	13,268,000
					ចង់បង់	508

ច្បាប់ចម្លងការបង់ប្រាក់ពន្ធ
ប្រគល់ជូន

ម្សៀត ស៊ុនណារី



**MEMORANDUM OF UNDERSTANDING BETWEEN
THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS
AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC
OF CHINA ON STRENGTHENING SANITARY AND
PHYTOSANITARY COOPERATION**

The Governments of the Member Countries of the Association of Southeast Asian Nations (ASEAN) and the Government of the People's Republic of China, hereinafter singly referred to as "Party" and collectively referred to as "the Parties",

RECOGNISING that further cooperation among the Parties in the application of sanitary and phytosanitary (SPS) measures has important significance in safeguarding human, animal and plant health and facilitating and promoting regional trade, towards the effective and successful implementation of the Free Trade Agreements between ASEAN and the People's Republic of China,

DESIRING to further promote the cooperation between relevant Parties in implementation of *Agreement on the Application of Sanitary and Phytosanitary Measures* (SPS Agreement) of the World Trade Organisation (WTO);

WISHING to further strengthen the strategic partnership established between ASEAN and the People's Republic of China;

HAVE reached the following understanding:

**ARTICLE I
OBJECTIVE**

The Parties, subject to the terms of this Memorandum of Understanding and the laws, rules, regulations and national policies from time to time in force in each country, will

Annex 4 (a) ASEAN China MoU on SPS

strengthen cooperation in the application of SPS measures on the basis of equality, mutual benefit and mutual respect, in order to ensure that imported and exported food, agricultural and other related products between ASEAN and China conform to requirements of safety, hygiene, health, the protection of the life and health of human beings, animals and plants, the protection of the interests of consumers, and the promotion of regional trade, in line with the principles of the WTO SPS Agreement.

ARTICLE II AREAS OF COOPERATION

1. Taking into account the existing implementation system of the WTO SPS Agreement and subject to the terms of this Memorandum of Understanding and the laws, rules, regulations and national policies from time to time in force in each country, the Parties, in order to strengthen cooperation and consultation mechanism between them, relating to SPS measures, endeavour to cooperate on the following areas:

- a) Establish an efficient system of information notification and communication;
- b) Conduct exchange visits of relevant personnel of the Parties;
- c) Conduct training courses, seminars and other similar activities based on the needs and capabilities of the Parties, and in consideration of narrowing the development gap within ASEAN; and
- d) Conduct collaborative research in areas of mutual interest within the scope of this Memorandum of Understanding.

2. Information to be notified or communicated through the system established in accordance with paragraph 1 (a) may include, but is not limited to:

- a) relevant laws, regulations, rules and standards of the Parties related to the implementation of SPS measures;
- b) pests, diseases, poisonous and hazardous substances of concern to Parties;
- c) risk assessment procedures and methodologies of inspection and quarantine for food, animals and plants, and their products; and
- d) the implementation of the WTO SPS Agreement and related emerging issues by the relevant Parties.

Annex 4 (a) ASEAN-China MoU on SPS

3. This Memorandum of Understanding will not affect other agreements between ASEAN or any Member Country and the People's Republic of China nor restrain any Member Countries from entering into other cooperation agreements on SPS with the People's Republic of China.

ARTICLE III IMPLEMENTATION

1. In order to implement this Memorandum of Understanding effectively, the Parties will establish a regular consultation mechanism.

2. One ministerial level meeting will be held at least once in every two years, and as the need arises, to review the implementation of this Memorandum of Understanding. The meetings will be hosted and chaired alternately by ASEAN and the People's Republic of China.

3. In order to strengthen communication and cooperation, the Parties may establish technical working groups to study and consult on specific issues as and when required.

4. The contact points designated for the purposes of coordinating implementation and exchange of information under this Memorandum of Understanding are set out in **Schedule A** annexed to this Memorandum.

ARTICLE IV FINANCIAL ARRANGEMENTS

The financial arrangements to cover expenses for the cooperative activities undertaken within the framework of this Memorandum of Understanding shall be mutually agreed upon by the respective Parties on a case-by-case basis subject to the availability of funds.

Annex 4 (a) ASEAN China MoU on SPS

ARTICLE V PROTECTION OF INTELLECTUAL PROPERTY RIGHTS

1. Intellectual property rights resulting from any research and development carried out by the Parties pursuant to this Memorandum of Understanding shall be protected by the Parties in conformity with their respective national laws and regulations. Each Party reaffirms the provisions of international agreements relating to intellectual property to which it is a party.

2. The use of the name, logo and/or official emblem of any of the Parties on any publication, document and/or paper is prohibited without the prior written approval of such Party.

3. When the Parties carry out any activity pursuant to this Memorandum of Understanding, each Party shall consult

each other on intellectual property issues that may arise in connection with the said activity.

4. Notwithstanding anything in paragraph 1 above, the intellectual property rights in respect of any technological development, products and services development carried out jointly by the Parties or research results obtained through the joint activity effort of the Parties pursuant to this Memorandum of Understanding, shall be jointly owned by the Parties in accordance with the terms to be mutually agreed upon.

ARTICLE VI CONFIDENTIALITY

1. Each Party undertakes to observe the confidentiality and secrecy of documents and information received from or supplied by any other Party during the period of the implementation of this Memorandum of Understanding or any other agreements made pursuant to this Memorandum of Understanding.

2. The Parties agree that the provisions of this Article shall continue to be binding between them notwithstanding the termination of this Memorandum of Understanding.

ARTICLE VII SUSPENSION

Each Party reserves the right for reasons of national security, national interest, public order or public health to suspend temporarily, either in whole or in part, the implementation of this Memorandum of Understanding which suspension shall take effect immediately after notification has been given to the other Parties through diplomatic channels.

ARTICLE VIII
REVISION, AMENDMENTS AND MODIFICATION

1. Any of the Parties may request in writing a revision, modification or amendment of all or part of this Memorandum of Understanding.

2. Any revision, modification or amendment agreed to by the Parties shall form part of this Memorandum of Understanding.

3. Such revision, modification or amendment shall be made in writing and come into force on such date as may be determined by the Parties.

4. Any revision, modification or amendment shall not prejudice the rights and obligations arising from or based on this Memorandum of Understanding before or up to the date of such revision, modification or amendment.

Annex 4 (a) ASEAN China MoU on SPS

ARTICLE IX
SETTLEMENT OF DISPUTES

Any difference or dispute between the Parties concerning the interpretation and/or implementation and/or application of the provisions of this Memorandum of Understanding shall be settled amicably through consultations and/or negotiations between the Parties.

ARTICLE X
FINAL PROVISIONS

1. This Memorandum of Understanding will come into effect on the date of signing and will be valid for a period of five (5) years. Thereafter it will be automatically renewed for additional one (1) year periods unless sooner terminated by written notice by either ASEAN or the People's Republic of

China, six (6) months prior to the intended date of termination.

2. The termination of this Memorandum of Understanding will not affect the implementation of ongoing programmes, or programmes which have been agreed upon prior to the date of termination of the Memorandum of Understanding.

3. For the ASEAN Member Countries, this Memorandum of Understanding shall be deposited with the Secretary-General of ASEAN, who shall promptly furnish a certified copy thereof, to each Member Country.

IN WITNESS WHEREOF, the undersigned, being duly authorised by the respective governments of the ASEAN Member Countries and the People's Republic of China, have signed this Memorandum of Understanding.

Annex 4 (a) ASEAN-China MoU on SPS
Done at Singapore, on this Twentieth Day of November in the Year Two Thousand and Seven in two original copies, one in the English Language and one in the Chinese Language, all texts being equally authentic. In the event of any divergence of interpretation between any of the texts, the English text shall prevail.

For the Association of
Southeast Asian Nations

For the Government of
the People's Republic of China

ONG KENG YONG
Secretary-General of ASEAN

LI CHANGJIANG
Minister
General Administration of
Quality Supervision, Inspection
and Quarantine (AQSIQ)

Schedule A

The contact points designated for implementation and exchange of information

Contact point details	Engagement / Role
<p>1. Brunei Darussalam</p> <p>Director Department of Agriculture Ministry of Industry and Primary Resources Jalan Airport Lama, Berakas Bandar Seri Begawan BB 3510 Brunei Darussalam Tel : +673 2388000 Fax : +673 2382226 Email : info@agriculture.gov.bn; jpthea@brunet.bn</p>	National Implementation Authority and National Coordinating Agency
<p>2. Cambodia</p> <p>Deputy Director General Ministry of Agriculture, Forestry & Fisheries #200 Preas Norodom Boulevard, Phnom Penh Cambodia Tel: +855-12-616167 Fax: +855-23-217320 Email: PSU_ASDP@online.com.kh</p>	National Implementation Authority
<p>3. Indonesia</p> <p>Director General Agricultural Quarantine Agency of Indonesia Ministry of Agriculture Jl. Harsono RM No.3, Ragunan Jakarta Selatan Tel: +6221 781-6481, 7816484 Fax: +6221 781-6483</p>	National Implementation Authority

<p>4. Lao PDR</p> <p>Deputy Director General Department of Planning Ministry of Agriculture and Forestry Lane Xang Avenue, Patuxay Square POBox: 811, Vientiane Lao PDR Tel: + 856 21 41 5358 Fax: +856 21 41 2343 email: pppravongviengkham@yahoo.com</p>	National Implementation Authority
<p>5. Malaysia</p> <p>Secretary General Ministry of Agriculture and Agro-based Industry Wisma Tani No. 28 Persiaran Perdana Precinct 4 62624 Putrajaya MALAYSIA Tel : 603 8870 1014 Fax : 603 8888 0181</p>	National Implementation Authority
<p>6. Myanmar</p> <p>Head Plant Protection Division Myanmar Agriculture Service Ministry of Agriculture and Irrigation Insein-Gyogon, Yangon Tel: +951 644214 Fax: +951 644119</p>	National Implementation Authority
<p>7. Philippines</p> <p>Office of the Director Policy Research Service Department of Agriculture Elliptical Road, Diliman Quezon City Tel: +632- 926-7439/ 928-8741 to 49 loc. 2317/2318 Fax: +632- 928-0590 email: epad.polreser@lycos.com</p>	National Implementation Authority

<p>8. Singapore</p> <p>Director Food and Veterinary Administration Agri-Food & Veterinary Authority of Singapore 5 Maxwell Road, #04-00 Tower Block, MND Complex Singapore 069110 Fax: +65-62206068 Email: AVA_Email@ava.gov.sg</p>	National Implementation Authority
<p>9. Thailand</p> <p>Secretary General National Bureau of Agricultural Commodity and Food Standards Ministry of Agriculture and Cooperatives Phaholyothin Road, Chatujak Bangkok 10900, Thailand Tel: +66 2 2831600 Fax: +66 2 6298989-9</p>	National Implementation Authority
<p>10. Vietnam</p> <p>Deputy Director General International Cooperation Department, Ministry of Agriculture and Rural Development of Vietnam Tel: +844-8437450/8434683; Fax: +844-7330752; Email: dunght.htqt@mard.gov.vn; icdmard@fpt.vn</p>	National Implementation Authority
<p>11. China</p> <p>Director General Department of International Cooperation The General Administration of Quality Supervision, Inspection and Quarantine of the People's Republic of China (AQSIQ) No. 9 Madiandonglu, Haidian District, Beijing P.R.C. 100088 Tel: +8610-82262172 Fax: +8610-82260216</p>	National Implementation Authority

12. ASEAN Secretariat Head Natural Resources Unit Bureau for Economic Integration and Finance ASEAN Secretariat 70 A Jl. Sisingamangaraja Jakarta 12110 Indonesia Tel: +6221 7243372 Fax: +6221 7243504	Coordinating Agency
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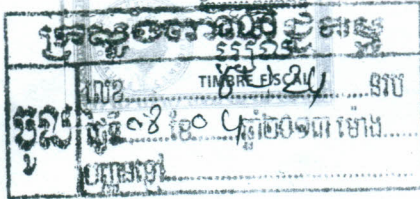
Annex 4 (a) ASEAN China MoU on SPS

REDACT

ភូមិចកព្វក់ ឃុំស្លក្រាម ស្រុកស្វាយចេក,
ខេត្ត បន្ទាយមានជ័យ ព្រះរាជាណាចក្រកម្ពុជា
TEL: +855 17-738363

លេខ 2013024

ភ្នំពេញ, ថ្ងៃទី 8 ខែ 4 ឆ្នាំ 2013



សូមគោរពជូន

ឯកឧត្តមទេសរដ្ឋមន្ត្រី រដ្ឋមន្ត្រីក្រសួងពាណិជ្ជកម្ម

កម្មវត្ថុ: សំណើសុំវិញ្ញាប័ត្របញ្ជាក់ប្រភពដើមទំនិញ (C/O FORM AFTA) ចំនួន 01 ច្បាប់
ដើម្បីនាំទំនិញទៅកាន់ China

យោង: - មូលប្បទានប័ត្រ

លេខ.....ចុះថ្ងៃទី.....ឆ្នាំ២០១៣

- ប្រវេណីគយ

លេខ ៩២០៣.....ចុះថ្ងៃទី ៤.....ឆ្នាំ២០១៣

- អញ្ញាណប័ណ្ណដឹកជញ្ជូន

លេខ PNA 00080.....ចុះថ្ងៃទី ៧.....ឆ្នាំ២០១៣

- កែប្រែប័ត្រតារាងបញ្ជាក់ការវេចខ្ចប់

លេខ ២២៤៣២.....ចុះថ្ងៃទី ៧.....ឆ្នាំ២០១៣

- CERTIFICATE OF QUANTITY

លេខ ០០២២៤.....ចុះថ្ងៃទី ៧.....ឆ្នាំ២០១៣

- ប្រវេណីនាំចេញពីកម្ពុជា

លេខ.....ចុះថ្ងៃទី.....ឆ្នាំ២០១៣

Annex 5 CO & Supporting Documents

តាមការប្រកាស និង យោងទៅលើ ខ្លឹមសារក្នុង កម្មវត្ថុ ឯកឧត្តមទេសរដ្ឋមន្ត្រី រដ្ឋមន្ត្រីក្រសួងពាណិជ្ជកម្ម
ហ៊ុនឌុបបាននាំចេញរួចហើយនូវមុខទំនិញដូចមានត្រាមៈ

- ប្រភេទទំនិញ : Cambodian dried tapioca chips
- បរិមាណសរុប : 8330 BAGS
- តំលៃសរុប : 123,244.85 USD
- ទំនន់សរុប : 499,800 គ.ក្រ ទំនន់សុទ្ធ : 498,967.00 គ.ក្រ
- បណ្តាបាយដឹកជញ្ជូន : BY SEA តាមមាត់ច្រកកំពង់ផែភ្នំពេញ
- ទីកន្លែងឆ្លងកាត់ : VIETNAM
- ថ្ងៃខែឆ្នាំនាំចេញទំនិញ : 071-04-2013
- ប្រភពវត្ថុធាតុដើមមកពីប្រទេស : CAMBODIA

អាស្រ័យហេតុនេះ សូម ឯកឧត្តមទេសរដ្ឋមន្ត្រី រដ្ឋមន្ត្រីក្រសួងពាណិជ្ជកម្ម និងអនុញ្ញាតផ្តល់នូវ C/O FORM E តាម
សំណើប្រភពដើមទំនិញដល់ក្រុមហ៊ុនឌុបដោយអនុគ្រោះ ។

សូម ឯកឧត្តមទេសរដ្ឋមន្ត្រី រដ្ឋមន្ត្រីក្រសួងពាណិជ្ជកម្ម នូវការគោរពដ៏ខ្ពង់ខ្ពស់អំពីខ្ញុំបាទ ។





REDACT

A OFFICE OF LODGEMENT

Office Code: PNH02

Phnom Penh Port CEO

BLUE

Copy 1	2 Exporter / Consignor Code No: 410001597 KLENG MEANCHHEY CO., LTD. <div>REDACT</div>		1 TYPE OF DECLARATION EX 1		Phnom Penh Port CEO		BLU						
			3 Forms 01 01		4 xxxxx		Manifest: Customs Registration: Number: E 263 Date: 06/04/2013						
	8 Importer / Consignee Code No: GUANGZHOU CHEMICALS IMPORT & EXPORT CO., LTD. ADDRESS: 15TH F1., NO. 691 RENM IN ROAD NORTH		9 Occasional Consignee/Exporter:  Name:  ID:  Address: 		10 Country LC/FD VN Code		11 xx xx		12 Value Details		13 PSI 0		
	14 Declarant/Representative Code No: 410001597 <div>REDACT</div>		15 Country of Export Cambodia		16 Country of Origin Cambodia		17 C.D. Code a) KH b) a) CN b)		17 Country of Destination China				
	18 Ident. & Nat. of MOT at Arrival / Departure TAY NAM 10 V. 018E VN		19 Ctr yes		20 Delivery Terms FOB PHNOM PENH		22 Cur. & Tot. Invoice Amount USD 123,244.85		23 Exch. Rate 3,995.00		24 Nature of Transaction 1 0		
	21 Ident. & Nat. of MOT Crossing the Border TAY NAM 10 V. 018E VN		25 Mode of Trsp. 8 at Border		26 Inland Mode 8 of Trsp.		27 Place of Loading / Discharge KHPNH PHNOM PENH		28 Bank Code:		29 Office of Entry / Exit KDL11 Kaorm Sormnor CES		
	29 Office of Entry / Exit KDL11 Kaorm Sormnor CES		30 Location of Goods CCA		32 Item No. 1		33 Commodity Code 07141011 00		34 C.O. Code a) KH b)		35 Gross Mass (kg) 499,800.00		
	Marks on Packages a) Without marks b) Number & Type: 8,330 BG Bag Containers Identifier: (18X40') SEE VAL NOTE		Goods Description as per Tariff: Dried corns Commercial Description: Cambodia dried tobacco		36 Preference		37 Procedure 1000 000		38 Net Mass(kg) 498,967.00		39 xxxx		
44 AD. INFO	License No: DV: DG:		Value Details: 0-0		Attached Doc: M: SKS (06/04/2013)		40 Transport Doc / Previous Declaration		41 Supply unit		42 Item Price 123,244.85		
	Other Info: INV & P. LIST :2013024 (01/04/2013)						45 Adjustment 1.00		46 Customs Value 492,363,176.00		47 Valuation Method		
47 CALCUL OF TAXES	Type ETO		Tax Base 492,363,176.0		Rate 0.00		Amount 0.00		MP 1		48 Deferred Payments		
	Total: 0.00		0.00		1		B ACCOUNTING DETAILS		49 Identification of Warehouse				
51	50 Principal No.: SCF: 2,876,400 CPF: 1,080,000		Signature		C OFFICE OF DEPARTURE								
52 Guarantee Not Valid		Code		53 Office of Destination (and Country)									
D CONTROL BY OFFICE OF DESTINATION		Stamp:		54 Place and Date PNH 6-4-2013		Signature and Name of Declarant Representative Wang Weiun							
Result:													
Signature:													



VALUATION NOTE - General segment

Working mo... No amortization. computed to:

	Amount	FCX code	Exchange rate	Amount in National monetary units
Invoice value	123,244.85	in USD	3,995.0000	492,363,176
External Freight(import)...	0.00	in	0.0000	0
Internal Freight	0.00	in	0.0000	0
Insurance(import)...	0.00	in	0.0000	0
Other costs(import)...	0.00	in	0.0000	0
Deductions.....	0.00	in	0.0000	0

Total gross mass

Total Costs

0

Delivery terms

FOB PHNOM PENH

CIF value

492,363,176

Comments

EISU9172280
 EMCU9647079
 EGHU9080118
 EISU9042460
 BMOU4766001
 DFSU6648503
 GESU5850613
 TCLU8156528
 TEMU6041044
 BMOU4571972
 DRYU9443506
 FCIU8295438
 FCIU8138151
 BMOU4101562
 BMOU4467805
 TGU8632244
 LTU80472144
 MAGU5130000
 (18X40')

Annex 5 CO & Supporting Documents

1-បរិយាយពីការត្រួតពិនិត្យ Description of Inspection

1320604 20/3615.

Number: E 263 Issuance Date: 1-1-1964

ଦାକ୍ତରୀ ଅନୁମତି ପ୍ରାପ୍ତ
ପ୍ରତିଷ୍ଠାପକ ଶ୍ରୀ ଶ୍ରୀ

apakah TH. Sarv ^① gustafsson. TH. Sarv

REDACT

Contador J. EISC 9172280, EMCU 9647079, EGHU 9080118, EISC.
 9042460, BMOU 4766001, DFSU 6648503, GESU 5850613, RLCU.
 8156528, MEMU 6041044, BMOU 4571972, DRYU 9443506, FEIU.
 8295438, FEIU 8138151, BMOU 4101562, BMOU 4469805, TGHU.
 8632644, LTHU 8041221, MAGU 5103006 (46 x 18 Contador) y
 10680222 E263.06, 04. 20/3 10680222 AS9 01DA BLUE

TH Scan ഉപയോഗിച്ച് മേൽപ്പടി ചെയ്ത കണക്ക് താഴെ കൊടുക്കുന്നു. അതിനെ
- പരസമാകട്ടെ. (01/07/2020) മുതലായവയുടെ വില = 8,330 B/-
= 499,800 kg (aw) ന്റെ
മുതലായവ TH Scan ഉപയോഗിച്ച്
ചെയ്തവയുടെ വില.

២-ភាពមិនប្រក្រតី បើមាន Irregularity, if any

- | | |
|-------------------------------|--------------------------|
| 1 ปริมาณ Quantity | <input type="checkbox"/> |
| 2 ราคายูนิต Weight | <input type="checkbox"/> |
| 3 ค่า Value | <input type="checkbox"/> |
| 4 แหล่งที่มา Origin | <input type="checkbox"/> |
| 5 ประเภทสินค้า Classification | <input type="checkbox"/> |

6. បរិយាយតាមបែបពាណិជ្ជកម្ម Commercial Description

7. ក្នុងបង្គំ Counterfeit / Fake ☐
8. ជាប់អត្ថបទ/មានការកំណត់ Promoted / Restricted ☐
9. ផ្សេងទៀត Other... ☐

ឈ្មោះ: ហត្ថលេខា និងកាលបរិច្ឆេទ
Name, Signature and Date

Annex 5 CO & Supporting Documents

F-105 ក្នុងការប្រឡងប្រតិបត្តិការ Conclusion of Inspection

Name: Signature and Stamp

ប័ណ្ណបញ្ជាក់លេខ: ចុះថ្ងៃទី ០៦ ខែ ០៤ ឆ្នាំ ២០១៣ អនុញ្ញាតដោយ: _____
Release Note No. Date DD MM YY Authorized by: _____

G-ការត្រួតពិនិត្យក្រោយពិការយកទំនិញចេញពីអគ្គនាយកដ្ឋាន Post Clearance Review

ឈ្មោះ: ហត្ថលេខា និងកាលបរិច្ឆេទ
Name, Signature and Date

H-ពិន័យ Penalties

យោងកំណត់ត្រា: Reference to Offence Record No.

ចំនួនរបការគិតពន្ធនិងអាករបន្ថែម Amount of Additional Duty and Taxes:

លេខបង្កាន់ដៃ Receipt No.

ចំនួនប្រាក់ពិន័យ Amount of Penalties

លេខបង្កាន់ដៃ Receipt No:

ឈ្មោះ ហត្ថលេខា និងកាលបរិច្ឆេទ
Name, Signature and Date

for combined transport or port to port shipment

Registered Office: Danmar Lines Ltd, P.O. Box 2651, 4002 Basel (Switzerland)

*** AS PER ATTACHED SPECIFICATION *** 499800 000

*** FREIGHT PREPAID ***

ABOVE PARTICULARS AS DECLARED BY SHIPPER

Total No. of containers/packages (refer to clause 13.5 on reverse side regarding limitation)	Freight Payable at PHNOM PENH	Excess Value Declaration: Refer to clause 13.3 and 13.4 on reverse side				
Freight and charges	Quantity based on	Rate	Per	Prepaid	Collect	
CARRIER'S LIABILITY: <small>Carrier's liability is in accordance with clauses 12, 14 and 20 of overleaf STANDARD CONDITIONS.</small>						
RECEIVED by the carrier from the shipper in apparent good order and condition (unless otherwise noted herein) the total number or quantity of containers or other packages or units indicated stated by the shipper to comprise the goods specified for carriage subject to all the terms hereof (INCLUDING THE TERMS ON PAGE 1 HEREOF AND THE TERMS OF THE CARRIER'S APPLICABLE TARIFF) from the place of receipt or the port of loading, whichever is applicable to the port of discharge or the place of delivery, whichever is applicable. In accepting the Bill of Lading the merchant expressly accepts and agrees to IN WITNESS whereof the number of the original Bills of Lading stated below all of this tenor and date has been signed, one of which being accomplished, the other(s) to stand void. Number of original B(S)/L (only applicable if marked "Bill of Lading") 3 / THREE						Place and Date of issue PHNOM PENH 7/04/13 Signed on behalf of the carrier : Danmar Lines Ltd. DANMAR LINES LTD

SPECIFICATION OF CARGO

Page : 1

B/L NUMBER

PNH005802

DATED

7/04/13

VESSEL

UNI-PRUDENT

PORT OF LOADING

PHNOM PENH **

PORT OF DISCHARGE

SHENWAN PORT,***

FOR TRANSHIPMENT TO

MARKS/NUMBERS	QTY	TYPE DESCRIPTION OF GOODS	WEIGHT KGS	VOLUME CBM
---------------	-----	---------------------------	------------	------------

AS PER

SHIPPER'S LOAD STOW&COUNT

PACKING LIST

"SAID TO CONTAIN"

FCL/FCL

8,330

18 x 40FT HIGH CUBE CNTR

499,800.00

BAGS

CAMBODIAN DRIED TAPIOCA CHIPS

"FREIGHT PREPAID"

SAY: EIGHTEEN CONTAINERS ONLY

CONTAINER NO AND SEAL NO

EISU9172280 EMCAZC8512 40' HC

EMCU9647079 EMCAZC8542 40' HC

EGHU9080118 EMCAZC8592 40' HC

EISU9042460 EMCAZC2952 40' HC

BMOU4766001 EMCAZC8522 40' HC

DFSU6648503 EMCAZC8572 40' HC

GESU5850613 EMCAZC8582 40' HC

TCLU8156528 EMCAZC8502 40' HC

TEMU6041044 EMCAZC8562 40' HC

BMOU4571972 EMCAZC8552 40' HC

DRYU9443506 EMCAZC3272 40' HC

FCIU8295438 EMCAZC3222 40' HC

FCIU8138151 EMCAZC3212 40' HC

BMOU4301562 EMCAZC3252 40' HC

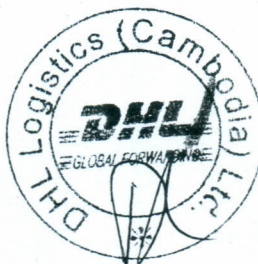
BMOU4658025 EMCAZC3202 40' HC

TGHU8632644 EMCAZC3232 40' HC

LTIU8041221 EMCAZC3262 40' HC

MAGU5103006 EMCAZC3242 40' HC

***** END OF ATTACH *****



Annex 5 CO & Supporting Documents

REDACT

BANTEAY MEANCHHEY PROVINCE , CAMBODIA.

COMMERCIAL INVOICE

INVOICE NO: 2013024

BUYER : GUANGZHOU CHEMICALS IMPORT & EXPORT CO., LTD.
ADDRESS : 15TH F1 ., NO. 691 RENMIN ROAD NORTH
GUANGZHOU, 510170 , GUANGDONG , CHINA.

PORT OF LOADING : PHNOM PENH PORT , CAMBODIA
PORT OF DISCHARGE : SHENWAN PORT , GUANGDONG, CHINA

ORDER :

L/C NO. :

DATED :

TERM :

ON BOARD : ON BOARD 7-04-2013 VIA VIETNAM TO CHINA

NO.	DESCRIPTION	Q'TY/KGS	RATE/USD	AMOUNT IN USD
1	Cambodian dried Tapioca Chips	498,967.00	0.247	123,244.85
TOTAL				123,244.85

Annex 5 CO & Supporting Documents

PHNOM PENH, 01 / 04 / 2013

REDACT

ANY

REDACT

ADDRESS: PHUM CHAKPOUK , KHUM SLORKRAM , SVAY CHEK DISTRICT ,
BANTEAY MEANCHEY PROVINCE , CAMBODIA.

PACKING LIST

PLNO : 2013024

BUYER : GUANGZHOU CHEMICALS IMPORT & EXPORT CO., LTD.

ADDRESS : 15TH FL ., NO. 691 RENMIN ROAD NORTH
GUANGZHOU, 510170 , GUANGDONG , CHINA.

PORT OF LOADING : PHNOM PENH PORT , CAMBODIA

PORT OF DISCHARGE : SHENWAN PORT , GUANGDONG, CHINA

ORDER :

L/C NO. :

DATED :

TERM :

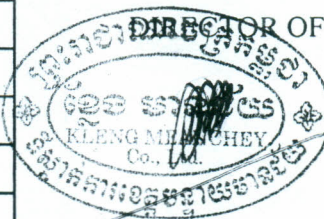
ON BOARD : ON BOARD 7-04-2013 VIA VIETNAM TO CHINA

NO.	DESCRIPTION	NO. OF BAG	G.W/KGS	N.W/KGS
1	Cambodian dried Tapioca Chips	8,330	499,800.00	498,967.00
2	EISU9172280			
3	EMCU9647079			
4	BMOU4766001			
5	DFSU6648503			
6	GESU5850613			
7	TCLU8156528			
8	TEMU6041044			
9	BMOU4571972	8,330	499,800.00	498,967.00
10	DRYU9443506			
11	FCIU8295438			
12	FCIU8138151			
13	BMOU4101562			
14	BMOU4469805			
15	TGHU8632644			
16	LTIU8041221			
17	MAGU5103006			

(18X40')

PHNOM PENH, 01 / 04 / 2013

DIRECTOR OF COMPANY



YON SOVANN

Annex 5 CO & Supporting Documents



KINGDOM OF CAMBODIA

NATION RELIGION KING

Form-3

CAMCONTROL Cambodia Import Export Inspection and Fraud Repression Directorate-Genera

CLIENT

Main Office-50Eo 144 Street, Phnom Penh, Cambodia. Fax : 855-23-426166 Phone : 023-426166
Branch Offices-in Phnom Penh, Sihanouk Ville and all the Principal Ports around Cambodia.

CERTIFICATE OF QUANTITY N° KH-12-009945F3

- Reference : Invoice & Packing list No.2013024 Dated: 01/04/2013
- Commodity : CAMBODIAN DRIED TAPIOCA CHIPS
- Shipper : REDACT
- Dec.Quantity & weight: 8,330 BAGS=498,967.00 KGS
- Packing : IN BAG
- Shipping per : M/V
- Consignee: GUANGZHOU CHEMICALS IMPORT & EXPORT CO., LTD.
- Port of loading : PHNOM PENH PORT
- Destination : CHINA
- ADDRESS: 15TH FL., NO.691 RENMIN ROAD NORTH GUANGZHOU, 510170, GUANGDONG, CHINA

SCOPE OF INSPECTION

Ascertaining the quantity of commodity

Checking : The container(s) had been passed through the THSCAN MT1213LT without checking out the commodity inside. Referred to the condition of container(s) checking with regard to declare as per Invoice and Packing list as above mentioned. We report as follow:

N°-CONTAINER	DESCRIPTION	QUANTITY (N.W)
ESIU72280 EMCU947009 EGHU9080118 EISU9042400 BMOU4766001 DFSU6648503 GESU5850613 TCLU8156528 TEMU6041044 BMOU4571972 DRYU9443506 FCIU8295438 FCIU8138151 BMOU4101562 BMOU4469805 TGHU8632644 LTIU8041221 MAGU5103006	CAMBODIAN DRIED TAPIOCA CHIPS	8,330 BAGS=498,967.00 KGS
TOTAL: 18 x 40':		8,330 BAGS=498,967.00 KGS

- Date of intervention : APR. 06, 2013
- Place of intervention : PHNOM PENH PORT

This certificate which presents of our findings at time and place of intervention refers to the quantity and does not testify as to the proper description of goods or others only.

Phnom Penh Port, Date: APR. 06, 2013



MANAGER,

YIV NARIN

Surveyor,

SAO PHIROM

Annex 5 CO & Supporting Documents



KINGDOM OF CAMBODIA

NATION RELIGION KING

Form-3

CAMCONTROL Cambodia Import Export Inspection and Fraud Repression Directorate-General

CLIENT

Main Office-50Eo 144 Street, Phnom Penh, Cambodia. Fax : 855-23-426166 Phone : 023-426166
Branch Offices-in Phnom Penh, Sihanouk Ville and all the Principal Ports around Cambodia.

CERTIFICATE OF QUANTITY N° KH-12-009945F3

- **Reference** : Invoice & Packing list No.2013024 Dated: 01/04/2013 - **Commodity** : CAMBODIAN DRIED TAPIOCA CHIPS

- **Shipper** : REDACT - **Dec.Quantity & weight**: 8,330 BAGS=498,967.00 KGS

ADDRESS: PHNOM PENH PORT, PHNOM PENH PORT, SVAY CHEK DISTRICT, BANTEAY MEANCHEAY PROVINCE, CAMBODIA - **Packing** : IN BAG

- **Consignee**: GUANGZHOU CHEMICALS IMPORT & EXPORT CO., LTD. - **Shipping per** : M/V

ADDRESS: 15TH FL., NO.691 RENMIN ROAD NORTH GUANGZHOU, 510170, GUANGDONG, CHINA - **Port of loading** : PHNOM PENH PORT

- **Destination** : CHINA

SCOPE OF INSPECTION

Ascertaining the quantity of commodity

Checking : The container(s) had been passed through the THSCAN MT1213LT without checking out the commodity inside. Referred to the condition of container(s) checking with regard to declare as per Invoice and Packing list as above mentioned. We report as follow:

N°-CONTAINER	DESCRIPTION	QUANTITY (N.W)
ESIU72280 EMCU947009 EGHU9080118 EISU9042400 BMOU4766001 DFSU6648503 GESU5850613 TCLU8156528 TEMU6041044 BMOU4571972 DRYU9443506 FCIU8295438 FCIU8138151 BMOU4101562 BMOU4469805 TGHU8632644 LTIU8041221 MAGU5103006	CAMBODIAN DRIED TAPIOCA CHIPS	8,330 BAGS=498,967.00 KGS
TOTAL: 18 x 40':		8,330 BAGS=498,967.00 KGS

- Date of intervention : APR. 06, 2013
- Place of intervention : PHNOM PENH PORT

This certificate which presents of our findings at time and place of intervention refers to the quantity and does not testify as to the proper description of goods or others only.

Phnom Penh Port, Date: APR. 06, 2013



MANAGER,

YIV NARIN

Surveyor,

SAO PHIROM

Annex 5 CO & Supporting Documents

1. Exporter (Firm name full address country) REDACT		CAMBODIA OUTWARD DECLARATION 10. Company registration with Ministry of Commerce MFN/GSP E-402					
2. Importer (Firm name full address country) GUANGZHOU CHEMICALS IMPORT & EXPORT CO. LTD							
3. Declared by agent (Agent's name full address country) NON							
4. Carrier agent TAY NAM LO. K. 018E		11. Country of destination CHINA		12. B/L No.			
5. Carrier agent name		13. Port of export KH PNH		14. Stow raw material Yes/No Yes			
6. Invoice No. V.018E	7. Departure Date 7. 04. 2013	15. Gross weight 409,800		16. Total outer packing 8,330 BAGS			
8. Vessel type	9. Joint report of Custom & Camcontrol			18. Custom declaration E263 6-4-2013			
19. P. No. 19a	20. Mark & Number of packing MARK AS INVOICE	21. Number and Kind of packing Description of goods Cambodian dried tapioca chips	22. Quantity 498,967	23. Code HS & or Cat No. 0714 123,2448	24. FOB or CIF in USD 1020	25. Container No.	26. Country of Origin of goods Cambodia
Remark							
The particulars declared by me use above are true correct				29. DECLARATION BY MANUFACTURER The goods declared have been manufactured/processed by our factory. The particulars declared by me use above are true and correct. We accept full responsibilities according to export law in case of false or non declaration.			
Signature REDACT				Signature REDACT			
Name				Name			
Designation				Designation			
No.				Factory No.			
				Date 8. 4. 2013			

Annex 5 CO & Supporting Documents

Original

1. Products consigned from (Exporter's business name, address, country) REDACT ADDRESS: PHNOM CHANPOUK, KHUM SLOR KRAM, SVAY CHEK DISTRICT, BANTEAY MEANCHHEY PROVINCE, CAMBODIA			Reference No. 01423.13 ASEAN-CHINA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)		
2. Products consigned to (Consignee's name, address, country) GUANGZHOU CHEMICALS IMPORT & EXPORT CO., LTD. ADDRESS: 15TH FL., NO. 691 RENMIN ROAD NORTH GUANGZHOU, 510170, GUANGDONG, CHINA.			FORM E Issued in <u>CAMBODIA</u> (Country)		
3. Means of transport and route (as far as known) Departure date 07-APR-2013 Vessel's name / Aircraft etc. TAY NAM 10 V.018E Port of Discharge BY SEA FROM PHNOM PENH PORT, CAMBODIA VIA HOCHIMINH, VIETNAM TO SHENWAN PORT, GUANGDONG, CHINA			4. For Official Use <input type="checkbox"/> <u>Preferential Treatment Given</u> <input type="checkbox"/> <u>Preferential Treatment Not Given (Please state reason/s)</u> Signature of Authorised Signatory of the Importing Party		
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of products (including quantity where appropriate and HS number of the importing Party)	8. Origin criteria (see Overleaf Notes)	9. Gross weight or other quantity and value (FOB)	10. Number and date of invoices
1.	MARK AS INVOICE	8,330 BAGS CAMBODIAN DRIED TAPIOCA CHIPS HS CODE: 0714.10.20 NET WEIGHT: 498,967.00 KGS TOTAL: FOUR HUNDRED AND NINETY NINE THOUSAND EIGHT HUNDRED KGS ONLY.	"WO"	(KGS) 499,800.00 (USD) 123,244.85	NO: 2013024 DATE: 07-APR-2013
11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the products were produced in KINGDOM OF CAMBODIA (Country) and that they comply with the origin requirements specified for these products in the Rules of Origin for the ACFTA for the products exported to CHINA (Importing Country) Place and date, signature of authorised signatory			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. SECRETARY OF STATE Place and date, signature and stamp of certifying authority		
13. <input type="checkbox"/> Issued Retroactively <input type="checkbox"/> Movement Certificate			<input type="checkbox"/> Exhibition <input type="checkbox"/> Third Party Invoicing		

Annex 5 CO & Supporting Documents

**KINGDOM OF CAMBODIA**

Nation Religion King

MINISTRY OF AGRICULTURE FORESTRY AND FISHERIES
GENERAL DIRECTORATE OF AGRICULTURE
PLANT PROTECTION SANITARY AND PHYTOSANITARY DEPARTMENT



8 184 930 015 300 131

PHYTOSANITARY CERTIFICATE**No. 004412/13**

From: Plant Protection Organization of KINGDOM OF CAMBODIA		To: Plant Protection Organization(s) of CHINA
I. DESCRIPTION OF CONSIGNMENT		
Name and address of exporter REDACT AM, SVAY CHEK DISTRICT, BANTEAY MEANCHEY PROVINCE		Declared name and address of consignee GUANGZHOU CHEMICALS IMPORT & EXPORT CO., LTD. ADDRESS : 15TH F1., NO. 691 RENMIN ROAD NORTH GUANGZHOU, 510170, GUANGDONG, CHINA.
Number and description of packages PACKING IN 8,330 BAG LOADED IN 18 CONTAINERS AS APPERED IN ATTACHMENT		Distinguishing marks NO MARKS.
Place of Origin KINGDOM OF CAMBODIA	Declared means of conveyance BY SEA	Declared point of entry TO SHENWAN PORT, GUANGDONG, CHINA
Name of product and quantity CAMBODIAN DRIED TAPIOCA CHIPS GROSS WEIGHT: 499,800.00 KG(S) NET WEIGHT: 498,967.00 KG(S)		Botanical name of plant Manihot esculenta Crantz
This is to certify that the plant and plant products or other regulated articles described herein have been inspected and /or tested according to appropriate official procedures and are considered to be free from the quarantine pests specified by the importing contracting party and to conform with the current phytosanitary requirements of the importing contracting party, including those for regulated non-quarantine pests.		
II. ADDITIONAL DECLARATION		
The consignment is in compliance with requirements described in the protocol on Phytosanitary Requirements for the export of Tapioca from Cambodia to China & is free of the Quarantine Pests concerned by China		
III. DISINFESTATION AND / OR DISINFECTION TREATMENT		
Treatment Date : NIL	Treatment : NIL	
Chemical (Active ingredients) : NIL	Duration & Temperature : NIL	
Concentration : NIL	Additional Information : NIL	
Date Inspected : APR 05, 2013	Place of Issue : PHNOM PENH	Date of Issue : APR 09, 2013
 SO KHAN RITHYKUN DIRECTOR GENERAL Stamp, Signature & Name of GDA's Director General		 UCH SOTHY DEPUTY DIRECTOR PQ Stamp, Signature & Name of PPSPSD's Director

ឧបសម្ព័ន្ធ ៦ នៃប្រកាសលេខ ៣៤៦ ប្រក. កសក ចុះថ្ងៃទី ១០ ខែ ឧសភា ឆ្នាំ ២០១០ ស្តីពីនីតិវិធីនៃការត្រួតពិនិត្យរុក្ខជាតិអនាម័យ

ព្រះរាជាណាចក្រកម្ពុជា
KINGDOM OF CAMBODIA
ជាតិ សាសនា ព្រះមហាក្សត្រ
Nation Religion King

លេខ (No).....

ការសុំការត្រួតពិនិត្យរុក្ខជាតិអនាម័យ លើទំនិញនាំចេញ
(Application for Plant Quarantine Inspection of Export Consignment)

នាម និងគោត្តនាមអ្នកសុំ
(APPLICANT'S NAME)

ឈ្មោះក្រុមហ៊ុន
(COMPANY NAME)

អាសយដ្ឋានក្រុមហ៊ុន
និងទូរស័ព្ទទំនាក់ទំនង
(COMPANY ADDRESS &
CONTACT PHONE'S NUMBER)

សម្រាប់សមត្ថកិច្ច ត.ក.អ
(FOR PQ AUTHORITY)

• លេខកូដស្នើសុំ:.....

• ចំណាត់ការ:.....

សូមគោរពជូន

ឯកទ្វីបប្រតិភូរាជរដ្ឋាភិបាលទទួលបន្ទុកជារដ្ឋនាយក នៃអគ្គនាយកដ្ឋានកសិកម្ម

(TO H.E DELEGATE TO THE ROYAL GOVERNMENT IN CHARGE OF DIRECTOR GENERAL OF THE GENERAL DIRECTORATE OF AGRICULTURE)

កម្មវត្ថុ:
(Subject)

សុំការត្រួតពិនិត្យនាំចេញ ☐ /នាំចេញបន្ត ☐:

(APPLY FOR EXPORT ☐/RE EXPORT ☐ INSPECTION OF).....

ឯកសារភ្ជាប់ (ATTACHED DOCUMENTS):

1. វិញ្ញាបនបត្ររុក្ខជាតិអនាម័យ ដែលចេញដោយសមត្ថកិច្ចក្នុងប្រទេសដើមនៃទំនិញ
(PHYTOSANITARY CERTIFICATE ISSUED BY PQ AUTHORITY OF COUNTRY'S ORIGIN)
2. លិខិតអនុញ្ញាតនាំចូលទំនិញជាកម្មវត្ថុនៃការត្រួតពិនិត្យរុក្ខជាតិអនាម័យ ដែលចេញដោយសមត្ថកិច្ច
រុក្ខជាតិអនាម័យ នៃប្រទេសនាំចូល (IMPORT CERTIFICATE/PERMIT FOR PLANT QUARANTINE MATERIALS,
ISSUED BY PQ AUTHORITY OF IMPORTING COUNTRY)
3. ឯកសារភ្ជាប់ផ្សេងៗទៀតទាក់ទងនឹងតម្រូវការនៃប្រទេសនាំចូល (OTHER DOCUMENTS RELATED TO PQ REQUIREMENT OF
IMPORTING COUNTRY)
4. វិញ្ញាបនបត្របំបាត់បង្កកម្ម (FUMIGATION/DISINFESTATION CERTIFICATE)
5. វិក្កយបត្រទំនិញ (INVOICE)
6. បញ្ជីវេចខ្ចប់ (PACKING LIST)

ចំណាំ (REMARKS):

1. វិញ្ញាបនបត្រនាំចេញបន្ត
(FOR RE EXPORT)
2. សម្រាប់ទំនិញដែលមានហានិភ័យ
ខ្ពស់ (FOR PQ HIGH RISK GOODS)
3. ប្រសិនបើមាន (IF AVAILABLE)
4. ប្រសិនបើមាន (IF AVAILABLE)
5. ចាំបាច់ត្រូវតែមាន
(NECESSARY DOCUMENT)
6. ចាំបាច់ត្រូវតែមាន
(NECESSARY DOCUMENT)

សំណួរ (NOTE): សូមគូស ☒ ចំពោះឯកសារភ្ជាប់ដែលមាន (PLEASE MAKE A NOTE ☒ FOR AVAILABLE ATTACHED DOCUMENTS)

ពិពណ៌នាអំពីទំនិញ (DESCRIPTION OF GOODS):

1. បំណងនៃការនាំចេញ (EXPORT PURPOSE)	2. មធ្យោបាយដឹកជញ្ជូន (2. MEAN OF CONVEYANCE)
3. ច្រកចេញចេញ (EXIT POINT)	4. ច្រក និងប្រទេសគោលដៅ (4. ENTRY AND COUNTRY DESTINATION)
ឈ្មោះ និងអាសយដ្ឋានក្រុមហ៊ុន ដែលទទួលទំនិញ (NAME & ADDRESS OF CONSIGNEE)	

សេចក្តីថ្លែងរបស់អ្នកស្នើសុំ (APPLICANT'S STATEMENT)

ខ្ញុំ/យើង/យើងខ្ញុំ ច្បាស់លាស់ថា ឯកសារភ្ជាប់ និងព័ត៌មានទាំងអស់ខាងលើ ពិតជាត្រឹមត្រូវ និងមានការកែតម្រូវ និងគោរពតាមការណែនាំរុក្ខជាតិ
នាម័យ។ (I WOULD LIKE TO CERTIFY THAT ALL ATTACHED DOCUMENTS AND INFORMATIONS DECLARED ABOVE ARE TRUE AND RESPECT TO ALL PHYTOSANITARY
TREATMENT AS REQUIRED)

ពេញ, កាលបរិច្ឆេទ
(KNOW PENH, DATE)

ហត្ថលេខា និងត្រាភ្នាក់ងារដែលស្នើសុំ
(SIGNATURE AND STAMP OF COMPANY)



KINGDOM OF CAMBODIA
SINGLE ADMINISTRATIVE DOCUMENT

CUSTOMS DECLARATION

A OFFICE OF LODGEMENT

Copy 1	2 Exporter / Consignor Code No: 410001597 REDACT		1 TYPE OF DECLARATION EX 1		Office Code: PNH02 Phnom Penh Port CEO		
	8 Importer / Consignee Code No: GUANGZHOU CHEMICALS IMPORT & EXPORT CO., LTD. ADDRESS : 15TH F1., NO. 691 RENM IN ROAD NORTH		3 Forms 01 01 4 xxxxx 5 Items 01 6 Tot. pack. 8,330 7 Declarant Reference number: 2013 KL024E		Manifest: Customs Registration Number: E 263 Date: 06/04/2013		
31 DESCRIPTION OF GOODS	14 Declarant/Representative Code No: 410001597 REDACT		9 Occasional Consignee/Exporter: ព័ត៌មាន Name: វ៉ូឡី ឌីន Address: 4 ផ្លូវ 2013 រោង 9 128' W		10 Country LC/FD 11 xx 12 Value Details 13 PSI VN Code xx 0		
	15 Country of Export Cambodia		15 E.E. Code a) KH b) 17 C.D. Code a) CN b)		16 Country of Origin Cambodia 17 Country of Destination China		
	18 Ident. & Nat. of MOT at Arrival / Departure TAY NAM 10 V. 018E VN		19 Ctr yes		20 Delivery Terms FOB PHNOM PENH		
	21 Ident. & Nat. of MOT Crossing the Border TAY NAM 10 V. 018E VN		22 Cur. & Tot. Invoice Amount USD 123,244.85		23 Exch. Rate 3,995.00 24 Nature of 1 0 Transaction		
	25 Mode of Trsp. 8 at Border 26 Inland Mode 8 of Trsp.		27 Place of Loading / Discharge KHPNH PHNOM PENH		28 Bank Code: Terms of payment:		
	29 Office of Entry / Exit KDL11 Kaorm Sormnor CES		30 Location of Goods CCA		Bank Name: Branch: File No:		
	Marks on Packages a) Without marks b) Number & Type: 8,330 BG Bag Containers Identifier: (18X40') SEE VAL NOTE		32 Item No. 1		33 Commodity Code 07141011 00		
	Goods Description: Dried chips		34 C.O. Code a) KH b)		35 Gross Mass (kg) 499,800.00 36 Preference		
	Commercial description: Camboia dried apioca chips		37 Procedure 1000 000		38 Net Mass(kg) 498,967.00 39 xxxxx		
	40 Transport Doc / Previous Declaration		41 Supp. unit		42 Item Price 123,244.85 43 Valuation 9 Method		
44 AD INFO	License No: DV: DO:		Value Details: 0-0		45 Adjustment 1.00		
	Attached Doc: M: SKS (06/04/2013)		Other Info: INV & P. LIST :2013024 (01/04/2013)		46 Customs Value 492,363,176.00		
47 CALCUL OF TAXES	Type	Tax Base	Rate	Amount	MP	48 Deferred Payments	
	ETO	492,363,176.0	0.00	0.00	1	49 Identification of Warehouse	
51	50 Principal No.: SCF: 2,876,400 CPF: 1,080,000					C OFFICE OF DEPARTURE	
	Signature						
52 Guarantee Not Valid					Code	53 Office of Destination (and Country)	
D CONTROL BY OFFICE OF DESTINATION					Stamp:	54 Place and Date PNH 6 4 2013	
Result:					Signature and Name of Declarant Representative Wang Weijun		
Signature:							



VALUATION NOTE - General segment

Working mo... No amortization. computed to:

	Amount	FCX code	Exchange rate	Amount in National monetary units
Invoice value	123,244.85	in USD	3,995.0000	492,363,176
External Freight(import)...	0.00	in	0.0000	0
Internal Freight	0.00	in	0.0000	0
Insurance(import)...	0.00	in	0.0000	0
Other costs(import)...	0.00	in	0.0000	0
Deductions.....	0.00	in	0.0000	0

Total gross mass

Total Costs

0

Delivery terms

FOB PHNOM PENH

CIF value

492,363,176

Comments

EISU9172280
 EMCU9647079
 EGHU9080118
 EISU9042460
 BMOU4766001
 DFSU6648503
 GESU5850613
 TCLU8156528
 TEMU6041044
 BMOU4571972
 DRYU9443506
 FCIU8295438
 FCIU8138151
 BMOU4101562
 BMOU4469805
 TGHU8612144
 J-U8041121
 VASU5103106
 (18X40')

Annex 7 Customs SAD

១-បរិយាយពីការត្រួតពិនិត្យ Description of Inspection

1350604 20/3615

Number: E 263 Issuance Date: 1-1-1964

ଦାକ୍ତରୀ ଅନୁମତି ପ୍ରାପ୍ତ
ପ୍ରତିଷ୍ଠାପକ ଶ୍ରୀ ଶ୍ରୀ

apakah TH. Sarv ~~gautama~~. TH. Sarv

REDACT

Contador J. EISC 9172280, EMCU 9647079, EGHU 9080118, EISC.
 9042460, BMOU 4766001, DFSU 6648503, GESU 5850613, RLCU.
 8156528, TEMU 6041044, BMOU 4571972, DRYU 9443506, FEIU.
 8295438, FEIU 8138151, BMOU 4101562, BMOU 4469805, TGHU.
 8632644, LTHU 8041221, MAGU 5103006 (46' x 18 Contador) y
 MAGU 8041221 E263.06, 04. 20/3 JAGAS 9 OIDA BLUE

TH. Soan ഭാഗ്യവശമായി ഉപയോഗിക്കപ്പെട്ട കിളിത്തറയിലെ
 - നന്നായെടുത്ത (0/4/2020) കിളിത്തറയിലെ വൃത്തി = 8,330 kg -
 = 499,800 kg (avg)

ഉപയോഗിക്കപ്പെട്ട TH. Soan ഭാഗ്യവശമായി
 ഉപയോഗിക്കപ്പെട്ട.

២-ភាពមិនប្រក្រតី ឬមិន Irregularity, if any

- | | |
|-------------------------------|--------------------------|
| 1 បរិមាណ Quantity | <input type="checkbox"/> |
| 2 ទម្ងន់ Weight | <input type="checkbox"/> |
| 3 តម្លៃ Value | <input type="checkbox"/> |
| 4 ដើមកំណើត Origin | <input type="checkbox"/> |
| 5 ចំណាត់ថ្នាក់ Classification | <input type="checkbox"/> |

6. បរិយាយតាមបែបពាណិជ្ជកម្ម Commercial Description

7. ក្រុមបង្ក Counterfeit / Fake ☐
8. ជាប់អវត្តមាន/មានកំហុសព័ត៌មាន Promotes / Restricted ☐
9. ផ្សេងៗទៀត Other ☐

ឈ្មោះ: ហត្ថលេខា និងកាលបរិច្ឆេទ
Name, Signature and Date

Annex 7 Customs SAD

F. លេខកូដសន្ទនាដំណើរការត្រួតពិនិត្យ Conclusion of Inspection

Name: Signature and Stamp

ប័ណ្ណបញ្ជាក់លេខ: ចុះថ្ងៃទី ០៦ ខែ ០៤ ឆ្នាំ ២០១៣ អនុញ្ញាតដោយ: _____
Release Note No. Date DD MM YY Authorized by _____

G-ការត្រួតពិនិត្យក្រោយពិភាក្សាអំពីការស្រាវជ្រាវ Post Clearance Review

ឈ្មោះ: ហត្ថលេខា និងកាលបរិច្ឆេទ
Name, Signature and Date

H-ការពិន័យ Penalties

យោងកំណត់ហេតុលេខ: Reference to Offence Record No.

ចំនួនសរុបការពិតពន្ធនិងអាករបន្ថែម Amount of Additional Duty and Taxes:

លេខបង្កាន់ដៃ Receipt No.

ចំនួនប្រាក់ពិន័យ Amount of Penalties

លេខបង្កាន់ដៃ Receipt No:

ឈ្មោះ ហត្ថលេខា និងកាលបរិច្ឆេទ
Name, Signature and Date



KINGDOM OF CAMBODIA

NATION RELIGION KING

Form-3

CAMCONTROL Cambodia Import Export Inspection and Fraud Repression Directorate-General

CLIENT

Main Office-50Eo 144 Street, Phnom Penh, Cambodia. Fax : 855-23-426166 Phone : 023-426166
Branch Offices-in Phnom Penh, Sihanouk Ville and all the Principal Ports around Cambodia.

CERTIFICATE OF QUANTITY N° KH-12-009945F3

- Reference : Invoice & Packing list No.2013024 Dated: 01/04/2013 - Commodity : CAMBODIAN DRIED
TAPIOCA CHIPS
- Shipper : REDACT - Dec.Quantity & weight: 8,330 BAGS=498,967.00 KGS
ADDRESS: PHNOM PENH PORT, PHNOM PENH
SVAY CHEK DISTRICT, BANTEAY MEANCHEAY
PROVINCE, CAMBODIA - Packing : IN BAG
- Shipping per : M/V
- Consignee: GUANGZHOU CHEMICALS IMPORT & EXPORT
CO., LTD. - Port of loading : PHNOM PENH PORT
ADDRESS: 15TH FL., NO.691 RENMIN ROAD NORTH
GUANGZHOU, 510170, GUANGDONG, CHINA - Destination : CHINA

SCOPE OF INSPECTION

Ascertaining the quantity of commodity

Checking : The container(s) had been passed through the THSCAN MT1213LT without checking out the commodity inside
Referred to the condition of container(s) checking with regard to declare as per Invoice and Packing list as above mentioned. We
report as follow:

N°-CONTAINER	DESCRIPTION	QUANTITY (N.W)
EISU 9172280 EISU 954207 EGHU9080418 EISU 9042406 BMOU4766001 DFSU6648503 GESU5850613 TCLU8156528 TEMU6041044 BMOU4571972 DRYU9443506 FCIU8295438 FCIU8138151 BMOU4101562 BMOU4469805 TGHU8632644 LTIU8041221 MAGU5103006	CAMBODIAN DRIED TAPIOCA CHIPS	8,330 BAGS=498,967.00 KGS
TOTAL: 18 x 40':		8,330 BAGS=498,967.00 KGS

- Date of intervention : APR. 06, 2013
- Place of intervention : PHNOM PENH PORT

This certificate which presents of our findings at time and place of intervention refers to the quantity and does not
testify as to the proper description of goods or others only.

Phnom Penh Port, Date: APR. 06, 2013



MANAGER,

YIV NARIN

Surveyor,

SAO PHIROM